G. R. S. IX-5]

Previous references.
G.P. 90-15 & 102, B. Jany 16.
Courts 199-15 & 102, B. Mar 16.
G.P. 14-13 & 17 & 29(a), B. Dec 14.
G.P. 169-12 & 1-3, B. June 13.
G.P. 228-10 & 172, B. Feb 11.
Later references.

1915-16
(G.P.)

File No. 11-15

Serial Nos. 8, 11, 18, 21, 26, 27, 28, 29, 30 to 34.

G.P. 212-17 & 2, 10 & 11, B. Aug 18.
" 27-18 & 30 to 32, B. Feb 7/1919
" 27-18 & [illegible] B. April 1920.

GENERAL AND REVENUE SECRETARIAT.

I-216/E

Serial Nos. 8, 11, 18, 21, 26, 27, 28, 29, 30 to 34

Part B for October 1917.

SUBJECT.

Proposal to make the appointment of Civil Courts' Auditor permanent and to include it in the Local Audit staff of the Comptroller's office—

Govt order:-
No Jud 627-9 dated 9-8-17.
Directs that the appointment of the civil courts' Auditor on Rs 100-10-150 be continued as temporary for some-time longer, the appointment being included in the L.A. staff of the Comptroller's office, that the audit of Civil courts' accounts be carried out in future under the direct Supervision of the Asst. Comptroller in charge of the L. A. Deptt. & in consultation with the Chief Court.

W D 88—GPB—50,000—24-7-16

Mr. Parkes and his wife

G. R. S. 11] 1915.

GENERAL AND REVENUE SECRETARIAT.

(G.7.)

NOTES.

File No. 11-15

FILE HEADING.

Establishment of the Comptroller's Office, Civil Branch.

From

The Comptroller to Government

No. 4899/B-277 Dated 3/5.1.1916 Received 6.1.16

Diary No. 1753	Enclos.	Spare Copies.	Serial No. 8

BRIEF ABSTRACT OF LETTER.

Refering to this office no 7e2835 dy 23.12.14 G7 14-13-18. Submits for favorable consideration the proposal to make the appointment of Civil Courts Auditor permanent and to include it in the local Audit Staff of his office

NOTES AND ORDERS.

G7 14-13-18
" 169-12-3
" 928-10-2

Submitted for orders with the previous files on the Subject.

2. In this office no 7e2835 dy 23.12.14 the Comptroller was asked to raise the question

NOTES—First Sheet.

GPB—20,000 - 8 8-14

1753

G. R. S. 12]

General and Revenue Secretariat. | Cy.7 File No. 11 of 1915.

Serial No.

of making the auditor permanent after another year. Hence the present reference.

3 The pay of the Civil Courts' Auditor is Rs 100-10-150, and the post is now held by Mr C. S. Natesier, Asst Exam Comptroller's Office.

4 A copy of the order relating to the formation of a Local Audit Dept is also put up.

1) order referred to Para 20 in File 14-13 Sanctioning of Local Audit Staff by

ASR 9/12 2011

5 Resubmitted with the following references:—

(i) Papers relating to G.O no. 71548 Cy 12.4.02 referred to in para 20 of the Office notes in Cy.7. 14-13, Secs 17 & 29(a); &

(ii) Cy.7 90-15, Secs 1&2, relating to the Comptr's report on the working of the Local Audit Dept of this office for 1914-15. Paragraphs 5 & 6 of the Report explain the necessity for additional hands for audit work (excluding that of Civil Courts).

the Dute matter [illegible] Dist D.O. [illegible] Cashier [illegible] Accts [illegible] Audit [illegible]

6 ASR 9/12 (To Cy.7) kg 3.2.16

Asst Secy can kindly see me with this file. Decee 7/2

Draft D.O. Subd. ASR 8/2 (Cy.7) kg 8/2

7(a) Approved Decee 9/2

Secretary

NOTE—Contn. sheet.

1753 + 2031

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 11 of 1915.

Serial No.

1 To The Comptroller & C.G.A.T.
D.O. No. 7E 3820 Dt. 10.2.16
Requests him to send a few audit reports of the Civil Courts Auditor & enquire if the addition of a junior accountant to the Local Audit Staff, instead of an auditor on the present pay, will not serve the purpose.

2 From The Comptroller & C.G.A.T.
D.O. No. 555/1106 Dt. 8/10.5.16
Forwards copies of two recent audit reports, promises to send a few more in due course, and explains how a junior accountant cannot be placed in charge of the work and how it is necessary to have an assistant auditor of the status of a first grade accountant to be associated with the Civil Court Auditor

3 Submitted for orders. The Comptroller has made a separate reference regarding the question of an assistant to the Civil Courts Auditor and the question is being dealt with in Br III. If necessary that branch may be asked to state how the matter stands.

ASG 1715 Br III. Secretary to Govt. 20/5/16

J Mi 1623-16

et

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 11 of 1915.

Serial No. 10.

Confirmed in ✓ 5840 dt 16-5-16 (File under recd)

In S.O No J 4451-2/Ch 199-15-2 dt 13 5 1916 the Comptroller has been asked to depute a qualified accountant to assist the Civil Courts auditor and to entertain a substitute for 2 years within which period accounts of all courts are to be audited.

24.5.16 MR 11 Ptr 11

Recently ~~there~~ an Asst Auditor has been sent and it is perhaps not open to question now the necessity for ~~the Auditor~~ the one whole time auditor.

12. The time taken for connecting the two audits, the reports of which have been sent by the Chief Court has not been mentioned and it is therefore impossible to say if the Auditor ~~has been doing so~~ is turning out a reasonable quantity of work. The Compt in his letter of 8.5.16 states that two to three months are required for the audit of the accounts of each Civil Court, that the number of such Courts is 27 and that it is not possible for one auditor to take up the audit of each institution more often than once in four years.

Enclosures to P.W.D. II

13. It would thus appear as if there is more than sufficient work for one auditor and the Compt explains in his letter why he should be of sufficiently high status. The Compt's

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat.

G. 7 File No. 11 of 1915.

Serial No.	
	proposal to make the appointment permanent & to include it in the Local Audit Staff of this Office – agreed to by the Chief Court – may perhaps be sanctioned under the circumstances.
	G Clark 22/6

(G7 16972-2)

NOTE—Contn. sheet.

GPB –70,000—17-12-15

3358.

G. R. S. 12]

General and Revenue Secretariat.

G. F. File No. 11 of 1915.

Serial No.

21 From The Comptroller

D.O.no 623/1244 dy 19/20-7-16

forwards copy of the report on the audit of the accounts of the Second Munsiffs' Courts, Mysore, drawn up by the Civil Courts' Auditor

14. The report is sent in connection with the question of the confirmation of the Civil Courts' Auditor. The file on the subject is before the Secretary.

Submd. ASR 30/6 ASR

15. Where is the copy of the report? hy 3/7/16.

Submd 16 The report is put up. ASR 3/7

17. Submitted in continuation. It is not stated here how long the Auditor was engaged on this work. hy 3/7/16

18 Reserved This file may be referred to the Special Officer who will shortly be appointed for examining the State Account &c. hy 3/7/16

This previous file D 3031/9711-15 was submd to Cf Secy on 28/6/16

Recd 6.7.16.

1413/12.7.16

Second Member Comptroller Dewan

19. I do not know if this point will fall within the scope of the Spl Officer's reference. If it will not, then I am in favour of accepting the Comptroller's proposal to make the

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. S.7 File No. 11 of 1915.

Serial No.	
	appt of Auditor Civil Courts Accounts permanent & undesignated in the Local Audit Staff of this Presidency. The proposal has been accepted by the Chief Court. 22/7/16 Dewan
474 22.7.16	
	20 If the 2nd Member sees no objection the question may be referred to the Special Officer under 2 (2) of Government Order dated 29th July 1916. 4.9.16 2nd Member
11 Place on the Confl file 2150 6.9.16	
	21 No objection. 8/9/16
	22 Forwarded to the Special Audit Officer B.O. S. Shamanna. 9.9.16
S.O.3 11-9-16	

NOTE—Contn. sheet.

No. 248 26.9.16.

23 I regret, I am unable to support the recommendation of the Comptroller that the appointment of the Civil Courts Auditor should be confirmed and brought on his staff or that a second officer should be added in order to enable the staff to complete the audits more quickly. In his letter the Comptroller estimates that the audit of each court takes 2 to 3 months. The Comptroller's Office has not been able to furnish me with any data on which this estimate was based. ~~Next~~ All the 27 courts referred to by him cannot possibly require the same time as the transactions in all are not the same. I find there are 28 courts and not 27 as mentioned by the Comptroller, viz., the courts of 3 district judges, 4 subordinate judges and 21 munsiffs. As explained later on the Civil Courts Auditor examines mainly the amounts of Receipts and Payments on account of batta to witnesses. Processes appear however to be served only through Munsiffs, District and Subordinate Judges getting their summonses served by them. The audit therefore relates mainly to the 21 Munsiffs' Courts only. No processes of audit have been laid down for the guidance of the Auditor and it appears to me that he is left to conduct the audit as best as he can: and no one in the Comptroller's Office appears

appears to have any idea either as to the necessity of this audit or the time which should be taken for each ~~of the audits~~. In fact the Comptroller's Office could give me no information o. the matter. I had therefore to inspect the Officer of the First Munsiff of Bangalore and to find out for myself how the accounts are kept and what an auditor can be expected to do.

24 In no part of British India are the accounts maintained by a Judicial Officer examined by an outside auditor and the idea of having a Civil Courts Auditor is entirely novel to Mysore. Formerly fees for copyists used to be realised in Mysore in cash and payments to copyists out of such fees were also made in cash and it was not possible for the Account Office to exercise any check over these payments. Possibly the appointment of a Civil Courts Auditor was created to enable these payments to be checked against the receipts by an outsider locally on the spot. These fees are however now recovered by means of stamped paper and the Comptroller is now able to exercise a satisfactory check over the amounts paid as fees to Copyists. This is the system prevailing in British India and I think when this system was introduced in Mysore the necessity of a Civil Courts' Audit Officer ceased.

I am therefore of opinion that the appointment of the Civil Courts Auditor should be abolished altogether instead of being brought on the local audit staff of the Comptroller and that no useful work can be performed by such an auditor. I cannot also follow the Comptroller's arguments that if 2 auditors are required, both the men should be senior accountants. The work involved in every one of these offices is necessarily mostly mechanical, consisting chiefly of comparison of one set of books with another. In these circumstances if the work is heavy enough to necessitate the employment of 2 men they should always be required to work together in the same office at the same time and it ought to be possible to get a considerable part of the work done by a very junior clerk under the supervision of a senior accountant, and the whole work finished by the 2 men at half the time a senior man would take if he had to work alone. The employment of a senior man for this work can be justified only on the ground that unless the auditor was of a high standing he would not be able to carry sufficient respect with local men; but if 2 men have to be employed and one of them is a senior accountant the whole argument would lose all its force.

As mentioned above I am however decidedly of opinion that it is not necessary to have the accounts audited at all by an outside auditor and my reasons are as follows:--

1. The receipts and payments which are to be audited are all on account of private litigants and there seems to be no reason why they should not be expected to look after their own interests i.e., to pay into courts only such amounts as may be actually due and to claim a refund of such amounts as may be recovered from them in excess in anticipation of expenditure which they find has not been actually incurred in connection with their suits.

2. It is on the above presumption that no audit by an outside officer has been prescribed in British India and if the British Administration can do without such an auditor, there is no reason why Mysore should not be able to do so .

3. The books maintained in the courts which are expected to be audited by the Civil Courts Auditor are as follows:--

I. Court Nazir's Accounts

1. Cash Book in form VIII
2. Register of Receipts and Payments (No.IX) of deposits.
3. Ledger Book in form X.
4. Subsidiary Ledger in form XI
5. Plus and Minus Memo

12

6. Register of Refund certificates in form XII

7. Duties and Penalties Register in form XIII

8. Register of Process fee Receipts in form XIV

9. Daily Register of Court fees in form XV

10. Remittance Register in form XVI

11. Register of Applications for Copies and forms in form XIX

12. Register of processes in form XX

13. Treasury Register of Personal deposits

14. Register of unexpended process stamps and the mode of their disposal in form XXVI

II. Process Nazir

15. Register of Processes

16. Register of work done Process Serving establishment

17 Process server's work Ticket

18. Bill Book

19. Permanent advance account with Plus and Minus Memo.

20. Property Register of ~~xxxxx~~ movables.

III. General.

21. equittance Rolls

22. Register of contingent charges

23. Service Register.

24. Securities

25. Files of Circular letters, Proceedings and rules of practice.

26. Stationery and forms.

27. Stock Register of furniture.

28. Library.

This long list has been furnished to me as the list of the Registers which the Civil Courts Auditor is required to examine.

Registers 21 to 28 have to be maintained practically in every Government office and there is no reason why they should be required to be examined by an outside auditor in the Civil Courts alone. If all ~~xx~~ other classes of Government offices can be expected to keep them correctly there is no reason why Judicial courts should not be able to do so.

Registers 2, 5, 7, 10, 13 are all examined in the Comptroller's Office and their further local audit is quite unnecessary.

Registers 15, 17 and 20 are all registers prescribed for supervision of the work of the Process Serving Establishment and their ~~xxx~~ examination by an Accounts Officer is quite unnecessary.

If all the above registers are excluded those which remain are the Cash Book in form VIII, the Ledger and the other registers connected with these two. I have carefully examined these registers and have come to the conclusion that though fraud ~~may~~ might be possible in connection with the Receipts and Payments shown in the Cash Book such fraud can only be detected by the presiding Judge or some subordinate of his, who is quite familiar with the local conditions and with men who have

frequent litigation in the courts.

26. The receipts and payments which find a place in the Cash Book are of the following kinds.

(A) Decree Money
(B) Expenses of witnesses.
(C) Diet Money to Civil prisoners
(D) Commission, Arbitration, Translation, Interpretation, etc., fees.
(E) Duties and penalties and all other fines &c.
(F) Miscellaneous charges, such as postage &c., in execution cases.
(G) Personal Deposits.

(E) & (G) are now subject to the audit of the Comptroller and no further local audit is required.

(A) is received in cash into the court only from a public officer. Whenever such amount is received by the court it is required to be entered in the Cash Book and the presiding officer signs the receipt for it only after signing the entry in the Cash Book. Decree money is sometimes remitted by a Public Service Transfer Receipt. In such cases it is adjusted in the Treasury accounts by Transfer Adjustment, viz., by debit to the head Remittance Transfer Receipts by per contra credit to the Personal Deposit accounts of the judicial officer concerned. Whenever a private person has to pay any money into the court he can do so either by Money Order in favour of the Judicial Officer or he has to pay the money into the Treasury and take the Receipt to the court concerned. When the money is remitted by Money Order the Post Office insists on the personal acknowledgment

acknowledgment of the Judicial Officer himself and he does not give such acknowledgment without seeing that the amount has been entered in the Cash Book and without initialling such entry in the same. If cash is brought by a judgment debtor who is a private person to the court or is received by a process server in execution of a decree he is given a Receipt Order which he is to take to the Treasury with the cash and when he pays the amount into the Treasury, the Treasury Officer returns him the Receipt Order after duly recording on it the fact of his having received the money. When this Receipt Order is brought back to the court the amount is brought on the Deposit Register direct and not through the Cash book and thereafter dealt with in the usual procedure for deposits. As mentioned above these deposits transactions are audited in detail by the Comptroller and no further local audit is required.

27 As regards expenses of witnesses, which are generally very small debit among 6 persons the amounts are received mostly in cash and rarely by Money Order. When received by Money Order the Munsiff has to sign the Money Order acknowledgment and he does so only after initialling the entry in the Cash Book. When received in cash no receipt is given to the party but the payer is required to sign the entry in the Cash Book. As these amounts are generally paid by advocates or their clerks the rule is well-known and no one is likely to pay in any cash without signing the corresponding

entry in the Cash Book as no separate receipt is ever given to him. Even if the amount is not entered in the Cash Book and the party paying the money is not careful enough to see that it is entered in the Cash book and to initial it, it is not likely that an auditor will be able to detect such omission as the fraudulent clerk is not likely to file the memo if any with which the money may be paid with the records of the ~~cash~~ case.

28 The amounts thus received are spent in payment of batts to witnesses. These payments are made by the Process Nazir through the Process Servers. These hatter give a receipt to the process nazir in his book and obtain receipt from the witnesses on the back of the summons. The Process Nazir makes these payments out of his permanent advance and recoups it from time to time from the Nazir by means of bills which gives details of the suits and the witnesses. These bills are checked with reference to the Register of Processes(No.XX) In the case of official witnesses the money may also be remitted direct to heads of their offices for payment to ~~sub-ordinates~~ them. In such cases an acknowledgment is obtained from the officers as well as from the Process Server through whom the money is sent. In cases of djournment, witness battas are paid in the court to the witnesses direct on recovery from the parties. These are both debited and credited on the same day. In all these cases acknowledgments are thus obtained either in the cash book itself against the entry concerned or separately. It is not possible for an outsider to make out whether the amount has been actually paid or not as it would not be possible for him toidentity the signature of the payee. The only way by which a fraud might be committed appears to me

to whom the money is remitted.

to be that the clerk after having obt ined the initials of the men may alter the amount which is at present stated only in figures; and thus withdraw from his cash a larger amount than has been actually paid as the total balance represents the balances of a large number of accounts it would not be possible to detect such overdrawals by examination of any particular account. He might post the original amount in the ledger so that the balance shown in the ledger would be correct and the fraud would not be detected unless every entry in the ledger was checked. He might even post the altered amount in the ledger and not strike it out the correct balance or strike out the correct balance which is not likely to be called for by the party at once. In order to prevent such fraud it is necessary that in future the payee giving his receipt in the Cash Book or separately should in every case be required to state the amount paid to him in words and the ledger accounts should be checked by a responsible officer in the court daily , say the-Head Munshi. If this is done the chances of fraud would be minimised.

Duties and Penalties &c. These have to be remitted to the Treasury. It is entered on receipt in the Cash Book and then transferred to a separate register where the date of remittance into the Treasury is shown. An acknowledgment of

of the Treasury Officer is required to be obtained in every case in a Remittance Book and the entry initialled by the presiding judge. No fraud is possible in regard to these individual items. The ledger balances are also annually compiled in a separate statement and the total is agreed with that shown in the Plus and Minus Memo submitted to the Comptroller's Office. No fraud can therefore be committed without reducing the proper balance in respect of particular suit or suits. The parties will then have every opportunity of detecting. Even for small amounts which are credited in the account and spent generally by the Process Nazir or Court Nazir under the orders of the presiding Judge no fraud can be committed. Frauds can be committed only by making payments on fraudulent signatures obtained far more easily but such a fraud can only be detected by men in the office who are more or less familiar with the signatures of the parties concerned than by an outside auditor. An outsider must accept these signatures and would never be able to find out if they are not genuine. The duty of checking these payments as recorded in the Cash Book and of comparing them with the corresponding ledger entries should therefore be imposed on some responsible officer in the court itself, namely the Head Munshi and an outsider will be of no use. The Munsiff is already required to test audit the accounts once a month.

I have

30. I have looked through the audit reports and ~~x~~ find that most of the frauds mentioned there-in were committed by making false debits in the Cash Book and obtaining fictitious or forged signatures against them or by altering the amounts of the debits after obtaining the signatures of the payees.

31. As suggested above the best prevention against such frauds will be (1) to make the payees state in words the amounts received by them (2) to make the Head Munshi responsible for checking daily the entries in the Cash Book ~~and~~ with the corresponding entries in the ledger (3) to make him responsible for comparing the entries in the recoupment billsof the Proce s Nazir with those in the process register. This is alre dy prescribed. And (4) to make the Judicial Officer himself responsible for test auditing the accounts once a month in addition to the checks exercised by him at present. This also is/already prescribed. The additional work which will be thrown on the HeadMunshi if these proposals are accepted is not likely to occupy him more than a few minutes a day. The checks which will thus be exercised will be f r more efficient than any which can be exercised by a travelling auditor. I would therefore abolish the appointment of a Civil Courts Auditor altogether.

K. L. Datta
23. 9. 16

G. R. S. 12]

General and Revenue Secretariat.

G 2 File No. 11 of 1916

Serial No.

32
Subd
Subd Mr. F.C. Sec 7) 30/9. he

30/9

33. Copy of the special officers note may be sent to the Chief Court and the Comptroller & their opinion called for.

RSV

M
23/10

34
Draft to Comptroller & Registrar, Chief Court submitted
XXX by

RSV 26/10 35 Issue very Earl he 28/10

25 To The Comptroller & Govt. of " (Registrar, Chief Court.
H. 2319—20 bf 6.11.16
Forward a copy of the special officers note on the question of confirmation or otherwise of the position of Civil Court & requests for the favour of Govt with the opinion of Judges in an early date.

26 From The Comptroller
H 4204 L. A. P. 565 25/28. 11. 16.
With ref to 25 offers certain suggestions on the Special officers note on the question of the confirmation or otherwise of the post of Civil Court Judge

P.T.O

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | S. 7 File No. 11 of 1915.

Serial No.

36. The Comptroller states that if the accounts are examined by the presidg. Judge and the suggestions for improving the existing procedure are adopted, there will be no need for a separate permanent auditor of Civil Courts.

37. Submitted the Chief Court's reply has to be awaited.

Addl 30/11 38. Remind the Chief Court 30/11

39 Draft Subs Addl 30/11 40. Sue 30/11

27. To The Registrar, Chief Court.

No. 2719 of 4.12.16

With ref. to Sr. 25 Enquiries, for the opinion of the Judges re the Continuance or otherwise of the Civil Court Auditor, at a very early date.

28. From The Registrar, Chief Court :—

No. R.O.S.C. No. 316/16-17

States that the Judges of the Chief Court agree with Mr. Datta in regard to the abolition of the Place of the present Civil Courts Auditor, and also with the Majority of the Judicial Offices in the State that it is not desirable to leave the accounts of Civil Courts without any detailed audit. Suggests therefore for consideration the entertainment on the Staff of the Chief Court of a

NOTE—Contn. sheet.

1166+1866

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | 9.9 File No. 11 of 191 5.

Serial No.

Senior auditor on Rs 60-3-75 and 30-3-45 with a peon on Rs 8.

41 Subd for orders. Reference para 33 Supra

ASR 19/2

42 The the Chief Court are agreeable to the abolition of the post of the civil court auditor - as on the staff of the Comptl. present, they recommend that a staff consisting of 2 auditors and a peon at a cost 125 Rs per. Shd be attached to Mudd Court for the purpose of securing necessary detailed audit of civil court accounts -

43 If the safeguards suggested in para 31 of Mr. Datta's note, and the proposals made by the Comptr in his letter of 25.11.16 are accepted the appointment of the civil court auditor to replace audit the court accounts seems unnecessary. But the entertainment of an audit staff, instead, as proposed by the Chief Court does not appear to be desirable.

44 Such an audit will not be quite independent, and the existence of such an arrangement will tend to lessen the responsibility of the presiding officers —

H. Levy)

NOTE—Contn. sheet.

K

9.2.17

G. R. S. III-2]

General and Revenue Secretariat. | C27 File No. 11 of 1915.

Serial No. 45

(1) I am inclined to agree with the views of the Chief Court that an independent outside audit over & above all checks that can be exercised by the Court establt. would be useful.

(2) I do not think however that an efficient & impartial audit can be secured by the staff proposed by the Chief Court. The best results can be obtained in my opinion by entrusting the work to the local audit staff of the Comptr's office & strengthening that staff. That will secure check by a Detached staff & the work will be under the supervision of a technical accounts officer of high status viz. the Asst Comptr in charge of local audit.

20/2/17

18. Member
Dewan

21.2.17

46 I agree. There should be an independent outside audit and the arrangement proposed by the Ch. Ct. Commr. can be called such. It seems for economy to combine the proposed arrangements with the audit of the accounts of the Staff of the Local Audit Branch of the Comptroller's office under the control & supervision of a responsible officer like the Asst. Comptr in charge of L.A.

47 23/2 Well

NOTE—Contn. sheet.

final decn). For form of circulation being adopted. 18/10/3. 9/3

ND 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | 97 File No. 11 of 1915.

Serial No.

49

I am inclined to agree with the Chief Cmr.

50 The present Dept is not a Dept of Govt – which did come under the operation of the local audit system under the Control of the Centl Govt Dept. This arrangement nowhere in vogue long Unauthd

51 We must while keeping up the prestige of that Dept – make it self reliant in matter of audit – & if the Ch. Cmr will issue instructions that the staff proposed by them will be subject to the Inspecting Judge invariably, no doubt unsuitable and unduly & willing non Expert

15/3

52

52 I am inclined to agree with the Fin. Secy & the first Member.

16.4.17.

NOTE—Contn. sheet.

17.4.17

(22)

Subject.-Clause xiv. of the Schedule.

53 Question of continuing the appointmen
of the Civil Courts Auditor.

OPINION OF THE COUNCIL.

Annual

54-55:
The appointment of the Civil Court Auditor may continue to be temporary and included in the Local Audit Staff of the Comptroller's office. His work may be supervised by the Asst Comptroller in charge of the Local Audit Section.

~~The Auditor should be made available for such duties required by the Chief Court~~

54-55. The audit of Civil Court accounts may be carried out in consultation with the Chief Court.

A 55-56. The Chief Ct may be consulted in regard to this proposal before further action is taken
19/4

6. Forwarded with compliments to the Secretary to Government, Financial Department, for favour of necessary further action.

By order,

Ramaswamy

Secretary to Govt.,
Financial Department.

ND 1233—GPB—60,000—1-12-16—S.

1886.
803

G. R. S. III-2]

General and Revenue Secretariat. | S. 7 File No. 11 of 1915.

Serial No.

59 80
Subd with a Draft to the Regr. Chief Court.
Asst 21/4 7e key / K 21/4

M 21/4

59 Issues 21.4.17.

29. To The Registrar Chief Court.
H 6783 Dt: 25.4.17
Invites some suggestion re the retention of the Civil Court auditor: and Calling for the views of the Judges on the proposals made.

From the Secretary
30. No R.G.S.S. 316 Dt 10-7-17.
states that the Judges accept the suggestion of the Govt. to give a trial to the proposed change of control.

59 - 61. Draft Subd: (Vide Offg memo regarding disposal of H. Dated 19/7/17)
M M 17-7-17 Redacted
19/7/17

P. T. O.

7 in Secs 199-15 Sl. 2

X No reference is made in the Draft- regarding the asstt auditor paid only lump sum pmts - vide p 88 of the Budget 17-18. May addl Staff upto with the permission in the L.R.D. Staff in Consultation with the Comptroller Punjab

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R.-S. III-2]

General and Revenue Secretariat.

GF. File No. 11 of 1915-16

Serial No.	
62	Draft- as per Council Resolution page 26 of the note is put up.
63	As the Chief Comm. have agreed, the Draft- may be approved for issue by the 1st. member. It- may then be submitted to the Dewan for information. (Finlay). 18 20/7/17.
64	Finlay) — 18 28/7/17
	(1st member) M 2/8 18/8
65	65. Approved Wlly 5/8
66	66. Issue Bengal A 18 6/8
31	To The Comptroller to Govt. The Registrar Calcutta General — Mr. K. L. Datta, Special Officer No. W. 627-9 D. 9-8-17. Directs that the appointment of the Civil Accounts Auditor on Rs. 100-10-150 be continued as a temporary for sometime

Redback 18 28/7

476 6/8

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

83

24 (29)

G. R. S. III-2]

General and Revenue Secretariat. | GF File No. 11 of 1915-16.

Serial No.

longer, the appointment being included in the I.A. staff of the Comptroller's office, that the audit of local boards' accounts be carried out in future under the direct supervision of the Asstt. Comptr. in charge of the I.A. Deptt. & in consultation with the Chief Account and that the General Suggestions made by Mr. Datta in the matter of payments to parties of witness batta, deposit amounts be commended for adoption by the Chief Account.

63. Orders issued and the file subd: to the Dewan for information as ordered by the Chief Secretary*

(Mr. Dewan) 18/8/17

1035 21.8.17.

64. Secy

25.8.17. RO 1825/8

* Para 6 of the

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S

G. R. S. III-2]

General and Revenue Secretariat. | 82 File No. 11 of 1915.

Serial No.	
	From the Registrar
32	Chief Court of Ajmere
	No. R.O.C. 243/17-18 dt 22/8/17.
	States that in pursuance of the Govt order dt 9th August 1917 (serial 31) instructions have been issued to the Judges of all the Subordinate Civil Courts to adopt the suggestions contained in the concluding paragraph of the Datta note but as regards the suggestion that the Head Munshi should be made responsible for checking daily the entries in the Cash book with the corresponding entries in the ledger, further investigation is being made as to the practicability of the suggestion.
	Secn. No. action for the present.
	To Subd. 18/8. 29.8.
33	From the Registrar, Chief Court, No: R.O.C no: 243/1917-18 dt 28/9/17 States that on investigation the 2nd suggestion of Mr. K.L. Datta that the Hd. Munshi of every court should be made responsible for checking daily the entries in the Cash book with the corresponding

GMS.

NOTE—Contn. sheet.

ND 1233—GPB—60,000—1-12-16—S.

Serial No.

entries in the Ledger has been found to be practicable & that instructions have been issued to the lower courts accordingly.

11 Fint: Asst: Secretary's orders on the paper under disposal:- 'Draft recording'

Draft Subd. 12 Issued
Hvv MK
10-10-17
11
11.10.17

No 1753

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

No. 4889
K. 277

FORM

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 3rd January *1916.*

Rajamantrapravina
DIWAN BAHADUR J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., ETC.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

D. M. Narasinga Rao ..., ESQ., B.A., B.L.,
Secretary to the Government of Mysore,
General *Department.*

SIR,

I have the honor to invite reference to the correspondence ending with your letter No. Fl.2835/G.F.14-13-18 of the 23rd December 1914 in regard to my proposal to make the appointment of Civil Courts' Auditor permanent and to include it in the Local Audit Staff of my office. The proposal has been under the consideration of Government for about five years but final orders sanctioning the proposal have been reserved by Government on several occasions. In Government Order No. Fl.4052/G.F.228-10 dated 1st Februar 1911 the Government kept the matter for separate consideration and in Government Order No. Fl.7236/G.F.169-12-3 dated 12th June 1913 they reserved it again for examination with the proposals for the reorganisation of this office establishment which were then before Government. After the reorganisation scheme was sanctioned, the question was again submitted for orders of Government but the Government directed that the existing arrangements might continue for another year.

2. After again giving the matter my careful consideration I am still of the opinion that the appointment should be made

GPB—2,000—25-8-14

C. O. 42-Rec.—17]

.....General.....Department

1916.

FROM Rajamanta Province

DIWAN BAHADUR

J. S. CHAKRAVARTI, ESQ., M.A.,

F.R.A.S., ETC.,

Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

S. M. Narasingachar, ESQ., B.A.

Secretary to the Govt. of Mysore,

General *Dept.*

Dated 5

Despatched January 1916

Received 4899

No. R 277.

Subject matter.

Remainder for
Compendium of
Civil Court
Auditors

permanent and included in the Local Audit Staff of my office. I have already reported to Government that the judges of the Chief Court who were consulted in the matter in March 1913 fully concur in my views. In these circumstances I beg that Government may be pleased to consider the proposal favourably and accord their early sanction to it.

R
97.16912-2

3. I have already pointed out to Government how this measure conduces to greater efficiency in the work of the Civil Courts audit in (1) that the Auditors' work will be closely controlled by the Assistant Comptroller, Local Audit Department, and the audit more effectively performed than under the present system which has no arrangement for supervision of his work by Superior Officers of the Audit Department, and in that (2) periodical changes in the personnel of the auditor will be facilitated and the chances of particular classes of irregularities being overlooked will be greatly minimised thereby.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

10/2

G. R. S. 26] Civil

File No. 11-15

Serial No. 11

Diary No. of letter replied to 1753

No. H 3820

General and Revenue Secretariat

(G.7)

, *the* *191* .

To

Date of issue 10 Feby/16

Signed by W. de Saram

Dear Sir,

In connection with the proposal to make the place of the Civil Courts Auditor permanent and include it in the Local Audit staff of your office, I am desired to request you kindly send a few audit reports of this official with a view to see if he has full work throughout the year. I am also to enquire if the addition of a Junior accountant to the Local Audit staff, instead of an auditor

over.

SUBJECT.

11/2/16

No 535 E3
1106

Copy No. 307

106-16

Office of the Comptroller in Mysore,
Bangalore dated the 8th May 1916/15

Dear Sir,

As desired in your D.C. letter No. Fl. 382C/G.F. 11-15 of 10th February last, I enclose copies of two recent audit reports prepared by the Civil Courts Auditor, received from the Registrar of the Chief Court with his docket No. 4783/194 of the 5th instant (copy herewith sent for information).

2. These audit reports are not filed in this office. The Registrar has promised to send a few more and they will be sent in due course after they are received.

3. I would also invite attention to my letter No. 6703/L.A.D. 958 dated 8th April 1913 with which a special audit report was submitted to Government.

I have not been able to trace these papers, but I am making further attempts to trace them.

4 The number of Civil Courts, the accounts of which require to be audited by the Civil Courts Auditor is 27, and the time taken for auditing them is two to three months on the average for each court. It will be seen that with one hand deputed for the work as at present

present it will not be possible to take up the audit of each institution oftener than once in four years. The reasons why the appointment of the Civil Courts Auditor should be made permanent are fully explained in my letter No. 6671/R 5C dated 20th April 1914.

5. In regard to the enquiry whether the addition of a junior accountant to the local audit staff, instead of an auditor on the present pay, will not do for the audit of the accounts of the Civil Courts, I beg to state that the work devolving on the Civil Courts Auditor is a responsible one and it has therefore been always entrusted to an experienced official of the grade of a Superintendent or Assistant Superintendent. Nor can it be said that there is a superfluity of highly paid men in the Local Audit staff of my office, for accountants in the grade of Rs. 5C--65 have to be frequently employed as Senior Auditors in charge of Local Audits—a class of responsible work for which only men of the Superintendent's grade should be employed. The fact that, in the event of the Civil Courts Auditor being included in the regular Local Audit establishment, he will work under the orders of the Assistant Comptroller in charge of local audit instead of under the Registrar of the Chief Court, will not dispense with

with the necessity for an auditor of a status suitable to the requirements of the work. And for the reasons specified in th foregoing paragraph, it seems necessary to have one assistant auditor of the status of a first grade accountant of this office to be associated with the Civil Courts Auditor and to work under his supervision. This would ensure the audit of the accounts of all the Civil Courts being completed at least once in two years.

Yours sincerely,

Jchakravarthi

D. M. Narasinga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department, B a n g a l o r e.

SDV

Copy of docket No.4783/194. dated 5th April 1916, from the Registrar of the Chief Court of Myosre, Bangalore, to the Comptroller, Mysore Government.

His office D.O.No.497/998 dated 1st instant, re Audit reports of the Auditor of Civil Courts.

With reference to the above has the honour to state that till now only four reports were submitted to this court and out of them that relating to the Central Nazarat of Bangalore has been sent up to the Government in connection with the case of the late Central Nazir Narayana Satry. The fair copies of two of the other reports are herewith sent and the third is being fair copied in the office. As the copying department of this court had heavy and urgent work of the office, the fair copy of the reports could not be prepared earlier. The last report will be forwarded as soon as it is ready for despatch.

Subbarao Raj

for Examiner,
Record Section,
Comptroller's Office.

TMA

8/5/16

Memorandum of the results of the audit of the accounts of the Second Munsiff's court, Bangalore.

---

1. Cash Book - Witness batta recovered from Government servants appearing as witnesses in Civil cases under Article 624(6) of the Mysore Service Regulations, is for the first time brought on in the court cash book on 11.1.15, and remitted to the Treasury through the Remittance Register. Prior to that date such recoveries were being shown only in the Remittance Register. These amounts being administrative Receipts, should not appear in any of the books intended for Judicial transactions. The procedure

proper place for them is the Cash book prescribed in Chapter IV of the Rules of office procedure annexed to Government order No. 5203-51 E.A.-4-14 dated the 23rd November 1914.

II. Judicial Deposits :-

In the following three cases Judicial deposit cheques have been drawn in the name of the Innuniff.

(1). A sum of Re 1-12 was drawn on cheque No. 120 dated 11.3.12 from the amount deposited under R.O. No. 84. dated 5.1.12 in O.S. 42 of 1908-09 for meeting Re-sale expenses.

(2). Cheque No. 135 dated 12.4.12 for Rupees 38-12- was drawn erroneously against the amount deposited

deposited under R. O. No. 132 dated 20th March 1912 instead of that under R. O. No. 123 dated 8th March 1912. The mistake was corrected by drawing the amount on cheque No. 142 dated 7th June 1912 in the name of the Munsiff from the amount deposited under R. O. No. 123 dated 8th March 1912 and re-crediting it as R. O No. 161 dated 7th June 1912.

(3). On 3.11.13, a sum of Rupees 10/- being the lawyer's fees was by mistake remitted to the treasury for being credited under Judicial deposits. The amount was drawn from the treasury on 8.11.13 on a cheque in the name of the Munsiff and credited in the cash book. The lawyers were then paid in the usual way.

III. Bills of Process Nazirs :-

. About fifteen bills relating to the payments made to the Process Nazirs of out lying courts were not forthcoming. This was explained to be due to the non-return of the bills from the process Nazirs of the courts concerned to whom they were returned for acknowledgment and re-transmission. Bill No. 28 dated 29.10.'14 of the Chickaballapur Munsiff's court was returned on 5.11.'14 to the process Nazir of that court with R.T.R. No. 70/57 dated 5.11.'14 and it was received back duly acknowledged only on 9.9.'15, i.e, after a lapse of 10 months -

IV - The Ledger :-

The ledgers in the case of the

O.S. 397/09-10.
" 414/10-11.
" 355/11-12.
" 483/11-12.

the marginally noted four suits wherein the transactions were very heavy were compared with the records of those suits -

(2). In O.S. 414 of 10-11, the following papers were found missing:

(i). A memo dated 12.10.12 was presented for summoning a witness residing in Hosur Taluk within the jurisdiction of the Krishnagiri Munsiff's Court. The process is stated to have been written out on 15.10.12. Its issue is not traceable in the XX Register and the cash deposited with the memo was not also remitted to that Court. The process is not in the records. What became of the stamps cannot now be found out.

(ii). The process issued at

General

General No. 2034 and relating to the memo dated 4.9.12 is not in the records -

(3) Considerable difficulty was felt in getting the records arranged. This difficulty is being felt even by the Court Nazir at every time he has to certify to the amounts deposited on fresh processes issued and the decree ~~written~~ writer

No contents slips are placed in the records in any of the Courts in Bangalore, and the papers received in the court during the trial of a suit are not entered in it immediately as required by Section III of the Rules of Practice No. 149 dated 10.7.1911. If the placing of the contents slip be enforced there will be no such difficulty and there will be no chance of papers being lost. Even if they are lost, the responsibility for such loss

loss can be easily fixed.

V - The Ledger of outstanding items

The ledger of outstanding items of cash and personal deposit with the Court Nazir has not been maintained. I was not able to find out when it was discontinued as the Court Nazir said that when he took charge no such books were given to him. I am not aware of any orders of the Chief Court directing its discontinuance.

VI - Outstanding Register of petty items :-

(1). This is a new Register that has been printed and supplied and is probably intended to replace the ledger of outstanding items of cash etc,

H-

It has been brought into use only from the middle of the year 1914–15. In its maintenance instructions 2 and 6 as printed on the first fly leaf of the book have not been followed. The amounts received and paid on the same day have also been included instead of being omitted and the receipts and payments are totalled at the end of each month and agreed with the cash book instead of being balanced every day. This procedure seems to me to be quite correct since it enables the Vazier to remedy at the end of every month all omissions and errors committed by oversight and ensures the correctness of the postings. As there is no

separate

separate payment Registers, the daily balancing will be a difficult and useless work.

(2) A great difficulty is now being experienced (a) in certifying on the processes to the amounts available and (b) in posting the payments in the outstanding Register of petty items owing to the parties having been allowed to deposit on subsequent memos only the balance required after deducting the unexpended batta remaining in court out of the amounts deposited with previous memos.

(a) <u>Difficulty in certifying on the processes</u>. Owing to the System of bills having been introduced for amounts paid to witnesses from the permanent advance with the Nazir

Nazir, the Court Nazir is not in a position to ascertain the correct balance available from the amount deposited on a previous occasion at the time when he has to certify on fresh processes as the bills are received long after the amounts were actually spent. Even after the receipt of the bills he is not sure that the process Nazir's claims have been fully satisfied and has therefore to find out the correct balance available after a tedious process of working out the figures with the help of the records.

(b) Difficulty in posting the payments :—

If a party has a balance unexpended batta of Rs 4/- in Court, and if Rs 12/- is payable on

on the fresh memo presented by him the deposits only Rs 8/- stating that the balance is in Court. If Rs 10/- only were spent the amount has to be split up into two parts of Rs 4/- and Rs 6/- and posted in the Register in two different places. This necessity for splitting the figures causes the difficulty since it takes away the facilities for checking and is opposed to the principle underlying the deposit system according to which each deposit is required to be treated as a separate transaction and operated on individually.

These difficulties will vanish if the procedure which is now obtained in Madras be followed. According to this procedure the parties have to deposit the full amount

amount payable on a memo
and to take back the unexpended
batta remaining in cont-
All unexpended battas, whatever
be their amount, are invari-
ably lapsed to Government if
they are not claimed within a
year from the date on which
they became available for
refund. In this procedure
there is the least chance for
committing defalcations and
the number of outstanding items
at the end of each Year will
be considerably reduced.

VII. Plus and minus memos.—

(1). The usual verification
statement for Judicial deposits
for the month of May 1913 was
not prepared and sent to the
treasury.

(2). There is no uniformity
in showing the amounts relating
to

to uncashed cheques. In some of the memos they have been omitted while in others they have been included. The correct procedure will be to include such amounts therein and to draw up the memorandum prescribed in para 16 (1)(a), Page VI of the Civil Digest, in the following form showing not only the list of uncashed cheques but also the list of cheques issued during the previous months and cashed during the current month.

Balance as per Rs. As. P.

Plus and Minus Items " — " — "

Deduct amount of cheques issued during the previous months and cashed during the current month.

No. — — — " — " — "

No. — — — " — " — "

" " — " — "

Total " — " — "

Add amount of cheques issued during the current month and not cashed during the month — Rs. As. P.

No. — — — — " — " — "

No. — — — — " — " — "

" " — " — "

Balance as per treasury officer's certificate " — " — "

Note

This Memorandum will enable the Comptroller to reconcile the figures of the Plus and Minus Memo with those of the Treasury statements and to watch the payments in regard to uncashed cheques.

VIII. Lapses :— Seven petty items amounting to Rs 6-8-0 which ought to have been lapsed to Government on 30.6.15 have not been so lapsed. The omission has been pointed out to the clerk concerned.

IX. Taken out and put in book :—

Entries relating to the period from 2-4-13 to 21.4.13 have not been made in it.

X. XIV and XV stamp Registers and XVI Register of unused process stamps and the mode of their disposal :—

M.H.

(1). The XVI Register is maintained properly according to the instructions contained in Chief Court circular letter No. 186 dated 16.4.1907 only from the latter part of June 1915. During the years 1911-12 and 1912-13 the entries relating to the refund of the value of unused process stamps, have not been regularly made.

(2). There were many omissions to note in the XIV Register the particulars regarding the destruction of unused process stamps. These were not duly entered.

XI. Securities :-

The amount of security deposited on behalf of the process Nazir Vittal Row is only Rs. 254-8-11 towards a

sum of Rupees 400/- required to be deposited. In the case of Amins and process servers who had given personal security the amount is being recovered from them out of their pay in easy monthly instalments.

XII. Service Registers:—

(1). In June 1914 S. A. Venkata Iyer was transferred from the Tumkur Munsiff's court to this court. In the pay abstract he is stated to have been relieved at Tumkur on 15-6-14 Fn. and joined duty on 24.6.14 A.n. But in his service Register he is stated to have joined duty on 16.6.14.

(2). In the following cases the period availed of as joining time has not been noted as required by Art 455 Mysore Service Regulations.

(a).

(a). H. Nanjunda Rao:
Relieved at Tumkur on 23.12.14
and joined duty in this court
on 31-12-14

(b). L. Shama Rao:
Relieved at Doddaballapur on
27.5.14 and joined duty at
Kolar on 3.6.14 and relieved
at Kolar on 25.8.14 and
joined duty in this court on
29.8.14.

(c). K.G. Narasimhia:
Relieved at Tumkur on 8.6.15
and joined duty in this court
on 14.6.15.

(d). K. Subba Reddy, Amin.
Relieved at Kolar on 16.8.14
and joined duty in this court
on 25.8.14.

(3). In noting the increase sanctioned to the process establishment the following irregularities are noticed:—

(a) In the case of 1 Grade process servers K. Ranganaiengar

and B. Chelluviah (now a second grade Amin) the pay raised is noted as from Rs 7/- to Rs 8/- instead of from Rs 8/- to 10/-

(6). In the case of II grade process servers Narasimha Sastry, Shamanna and Ramasanjeevia the increase of pay from Rs 7/- to 8/- has not been noted -

(4). The identification mark of Revoji, process server is, put down as "pitted with small pox on the face". This will have to be replaced by a proper identification mark -

(5). Explanations in regard to suspensions have not been entered as required by Para 159(c) of the Imperial Treasury manual.

(6). Fines imposed have not at all been recorded except in one instance in 1894-95 in the case of Rama Naik Amin.

(7). Every entry has not been attested as required by the Imperial Service Regulations. Generally either the dates of termination of appointments are attested or only one signature is put at the end of a series of entries with the words "verified up to date".

(8). In majority of cases the signatures of the officers to whom the Service Registers relate have not been taken in the column provided therefor.

(9) The entries in the 1st page required to be renewed once in five Years have not been Renewed.

XIII Contingent Registers:-

(1). The contingent Register is maintained in form No. 10 of the Civil Account Code only from February 1913. But it

is not written and attested accord-
ing to the instructions laid down
in the Civil Account Code. The
register has not been signed
at the time when each con-
tingent abstract bill is prepared
and sent to the Treasury -

(2). The order book pres-
cribed in Chapter IV of the Rules
of office procedure appended
to Government proceedings No.
5203-51 dated 23-11-14 is main-
E.A. 4-14
tained from February 1915. But
the manner in which it is written
up does not appear to be cor-
rect. It should show the
rate, quantity and the cost or
estimated cost of each article
intended to be purchased. After
S/. their purchase have been sanc-
tioned and made, the dates of
purchase.

purchase and the sub-voucher Nos should be noted so as to link the details in the order book with the amount shown in the contingent register.

(3) From September 1911 to the end of June 1915, dufter chowks of the value of Rs 29-6 have been purchased. In a Civil Court where the records are not tied in bundles there does not appear to be any necessity for the purchase of dufter chowks and a departmental enquiry may reveal that dufter chowks have not probably been purchased to the extent charged in the accounts.

Date of purchase	Amount	Total for the official Year.
1911 12		
24-9-11	" — 8 — "	
20. 12. 11	" 8. "	
10. 6. 12	1 — " — "	2 — " — "
1912-13		
4. 10. 12	" — 12 — "	
3. 12. 12	" — 8 — "	
9. 1. 13	" — 8 — "	
26. 2. 13	" — 8 — "	
7. 3. 13	1 " — "	
26. 5. 13	1 " "	
8. 6. 13.	" — 8 — "	4 — 12 — "
1913-14.		
5. 7. 13	1 " — "	
7. 8. 13	" — 12 — "	
9. 9. 13	1 — " — "	
24. 10. 13	1 — " — "	
11. 13	" — 8 — "	
4 12-13	1 — 4 — "	
5 — 1 — 14	2 — " — "	
2 - 2 - 14	1 — 4 — "	
3. 3. 14	2 — " — "	
2. 4. 14	1 — 8 — "	
8. 6. 14	1 — " — "	13 — 4 — "
1914 15.		
10. 7. 14	1 — 12 — "	
4. 8. 14	" — 12 — "	
1. 9. 14	1 — 12 — "	
13. 11. 14	1 — " — "	
28. 1. 15	" — 10 — "	
5. 4. 15	1 — 8 — "	
7. 5. 15	1 — " — "	
5. 6. 15.	1 — " — "	9 — 6 — "
		Grand Total 29 — 6 — "

XIV. Forms Book.

No register is maintained for the forms received and consumed. A manuscript book has been recently opened and it appears to be somewhat elaborate.

XV. Stock Register of furniture &c:-

No register showing the stock of furniture and other non-perishable articles is maintained.

XVI. Copyists registers:

Contrary to the provisions of rule 21 of Rule of Practice No. 148 dated 2-6-1911, unexpended copying fees not claimed within twelve months have been refunded after the expiry of that period in the cases noted

noted below :—

Suit No.	Year.	Amount of unexpended copying fees refunded	Date on which the amount became available for refund.	Date of Refund.
O.S. 370	11-12	Rs. 2-8	18.11.12	28-5-14.
" 586	11-12	" - " - 6	7.12.12	28-5-14
" 327	11-12	" - " - 3	30-11-12	13-2-14
" 335	11-12	" - " - 6	16-10-12	13-2-14
" 260	09-10	" - 1-3	2-11-12	12-2-14
C.S. 67	08-09	" - " - 3	18-11-12	12-2-14
O.S. 154	09-10	" - " - 6	12-11-12	18-2-14
" 37	12-13	" - 1-8	7-12-12	27-5-14
" 250	11-12	" - " - 6	17.8.12	24-6-14
" 1	07-08	" - " - 3 " - 1-11	30.11.12 25.1.13	30-6-14.
		" - 10-3		

(2). The receipts prescribed in Rule 13 of Rule of Practice No. 153 dated 28-1-13 have not been granted to the parties when they produced copying sheets. The plea is that no forms were supplied - But no pecuniary steps

steps appear to have been taken to obtain the required forms: At present the No of sheets received is entered on the application itself by the copyist dependent. This method gives the best opportunity to unscrupulous copyists to demand more No of copying sheets than what are approximately required and enter on the application a less No of sheets than what were actually produced and misappropriate the balance since the parties have no means to prove the exact No of sheets produced. If the granting of the receipts be insisted on there will be no room for such misappropriation. If feasible, the parties residing at a distance may also then be given the facility of taking

taking delivery of the copies through agents by simple endorsements on the back of the receipts.

XVII. Process Nazirs accounts:—

(1). The B Register showing the work done by the process servers has not been brought into use on the ground that no instructions have been received.

(2). As the monthly balance statements prepared by the Nazirs showed discrepancies, a balance statement for the 7th March 1916 was prepared by two court clerks. It showed a sum of Rupees 3-4- as unaccounted. The process Nazir then prepared another balance statement for the same day and accounted for the full amount. But the subsequent monthly statements showed an excess

of unaccounted cash in the hands of the Nazir. The Munsiff therefore desired me to audit the accounts in detail.

The balance statements prepared by the Court clerks and the process Nazir for the 4th March 1915 were taken as the basis for working out a correct balance statement. The balance statement worked out by me for that day showed a deficiency of annas 12 in cash since in the balance statement prepared by the Nazir he had omitted to include a few outstanding items and had recovered on bills even in the case of those processes for which the amounts were paid by the process servers out of their pockets and no money were paid to them by the Nazir.

A detailed audit of the ac-
-counts from the 8th March to 30th
June 1915 was then made and
the balance statement prepared
by me for the 30th June 1915
showed also the same deficiency
of annas 12.

The balance statement pre-
-pared by the process Nazir for
30th November '15, was, after making
necessary additions and deductions
according to the details in the
balance statement for 30th June
1915, found to show the same
deficiency of annas 12.

The balance statement pre-
-pared by me for the 30th June
1915 has been given to the Imm-
-diff for taking necessary action
in the matter.

2) During the course of audit

audit the following irregularities were noticed.

(a) Delay, extending in some instances to more than four months, in issuing the processes to process servers (E.g. A 4839/1)

(b) Returning processes unserved:-

(i) for want of time even though the processes had been received by him some two months back (E.g. A 4924/1 and A 4925/1).

(ii) as found mixed up with other processes (E.g. A 4959/1 and A 4960/1).

(iii) as not issued by mistake (E.g. A 5175/1 to A 5177/1).

(c) Non-payment or part payment of money to process servers with the processes (E.g. A 4228/1, A 4966/1 and A 440/2).

(d) Recovering amounts from

Courts

courts on bills before any payment is made to process servers in those cases for which the process servers had spent out of their pockets. (e.g. A 4228/1, A 5241/1 and A 866/3).

(e) Delay in recovering the amounts from process servers or recovering them in instalments (e.g. A 446/1, A 1061/1, A 4338/1 and A 1053/2).

(f). Delay in preparing the bills and claiming the amounts from the courts -

(g). Payments by the court of erroneous claims preferred by the Nazir. In the case of A 3140/1 (XX Register No. 3691 of the 2nd Munsiff's Court Bangalore), the Nazir has clearly noted on the process

that

that the witness did not take the money on the ground of ill-ness. In the XX Register the original entry in the column headed "Amount due to the process Nazir" was nil. But when the Process Nazir sent in his bill claiming a sum of Rupees 1-8-0 for this No. the amount was entered in the column without taking the trouble to ascertain the accuracy of the claim and the bill passed for payment. The erroneous payment was detected by the Court Nazir when taxing the costs in the suit concerned and was recovered from the Process Nazir.

Again in the case of A.1062/2 the amount of annas 8 claimed on the bill was paid to the Process Nazir by the Sub Court Bangalore

Bangalore, even though that amount had been remitted to the Process Nazir with the process in advance contrary to the rules. This has been refunded to the court.

(3). The reason for these irregularities is partly due to the incompleteness of the books of accounts now prescribed and maintained and partly to the incompetency of the present Nazir in keeping the accounts and in managing the men.

The transactions are very simple, but their accounting has been made so very complicated as to put out of gear even the best accountant. The books now in use have only thrown unnecessary extra labour on the Process Nazir without sufficient facility for

for drawing up the balance statement and without any means for applying that cross check which is essential to every system of book keeping and by which he could detect every day when he closes his Cash book the errors of omission and commission by oversight.

XVIII. Advances :-

Advances to the Process Nazir are very frequently and freely given. Fresh advances had been given to him even before he had adjusted the advances taken previously. In fact it has become a running account and has unauthorizedly raised the permanent advance held by the Process Nazir from Rupees 400/- to an amount varying

varying between Rupees 500/- and Rupees 600/-.

The amount of permanent advance originally allowed to this Court was Rupees 500/-. This was subsequently reduced to Rupees 400/- owing to the inability of the present process Nazir to furnish the required security. If the permanent advance be again raised to Rupees 500/- and if the Process Nazir were to recover promptly the amounts due from process servers and from the Courts, there will be no necessity whatever for taking any advance from the Court.

Bangalore
23rd December
1915.

(Signed) G. S. Nateseier
Auditor,
Civil Courts.

Copy

V. Gopalaswamy
Registrar

8/1

No. 3

Report on the Audit and examination of the accounts of the Chief Court of Mysore, Bangalore, up to the end of March 1915.

The Registrar, Chief Court of Mysore, personally ordered, on the 15th April 1915, to examine the accounts of the Chief Court for a period of three years.

2. The following books were examined up to the end of March 15.

(1.) Cash book.
(2) Deposit Register.
(3) Ledger.
(4) Personal Deposit Registers.
(5) Contingent Register
(6) Acquittance Rolls

3. Cash Book — A Cash Book in form No. VIII (Civil) is opened and maintained from 2nd December 1914. From December '14 to March '15, there are only three receipts and

their payments amounting to
Rs 4-9-0. They consist of one
Town Calcutta and the amount
unexpended therefrom and
one Mitwan Calcutta. Considering
the smallness of the transaction,
it is a question for consideration
whether the maintenance of a
separate Cash Book is necessary
and whether it cannot be
safely amalgamated with the
Cash Book which is required
to be maintained in accordance
with para 25 of the General
Rules issued with Government
Order No. G.5203-51 / E.A. 4-14 dated the
23rd November 1914 but which
has not yet been brought into
force. The Cash received does
not remain with the Clerk concerned
for more than a day or two as
they are required to be sent
to other Courts with the processes
and

and it can therefore be very conveniently included in the General Cash Book. These receipts and payments can easily be identified by means of the ledger prescribed in the rules referred to above.

4. Deposit Register - The Register for Judicial Deposits is maintained from 1st July 1913 in the same form as that prescribed for Subordinate Civil Courts. The nature of items and printing Charges and Copying fees. Prior to July 1913, the Chief Court had only Personal Deposit Account with the Treasury. This system was abandoned and the system of Judicial Deposits was adopted as per orders of Government Contained in No. J 3182-3 / Ch 140-12-6 dated the 23rd April 1913.

5. Instead of posting the receipts in chronological order and opening a new Register every year the amounts received for one Unit on different dates are posted in one and the same page. Such a procedure is opposed to the principle of the deposit system as prescribed in the Civil Account Code and will lead to much confusion.

6. Before preparing and sending the monthly plus and minus memos to the Comptroller, the procedure of ascertaining from the Treasury the Receipt orders, the amounts of which were not paid into the Treasury during the month and the cheques which were not presented at the Treasury during the month, has not been adopted. The result was that inaccurate plus and minus memos which do not appear

to

to have been challenged by the Comptroller, were being sent.

7. The following inaccuracies in the plus and minus memos were noticed by the Chief Count itself and subsequently corrected wherever necessary.

(1) Rs 6-12-0 being the amount of Receipt orders Nos 73 and 74 were taken in the plus and minus memo for August '13 instead of in that for September '13 the month in which the amounts were actually received in the Treasury.

(2) Rs 7-8-0 being the amount of Cheque no 186 cashed in January '14 have been omitted to be taken in the plus and minus memo for that month. They have been added on to the payments in the plus and minus memo for April '14.

(3) Rs 7-2-0 being the amount of Cheque No 262, relating to the Personal Deposit account, have been included in the plus and minus memo for March 14.

may have been deducted from the payments in the plus and minus memo for April '14.

(4) Rs 5-12-0 being the amount of receipt vouchers nos 228 and 229 were left out to be taken in the plus and minus memo for March '14. may have been added on to the receipts in the plus and minus memo for April '14.

(5) The omissions and erroneous inclusions in the plus and minus memos for the months of January and March '14 have been remedied in that for April '14 by a closing the receipts and payments of that month instead of a closing the opening balance and attaching an explanatory memo.

(6) Rs 9-4-0 being the amount of an uncashed cheque no 328 were erroneously included in the plus and minus memo for June '14. The error has been rectified

by sending in a Connection docket no 78 dated 6th July 1914.

(7) Rs 12-1-0 being the amount of Receipt under no 108 of '14-15 (issued on 30-10-14 and credited in the Treasury on 5-11-14) were twice included - once in the plus and minus memo for October '14 and again in that for November '14. The figures of both the months were Corrected by sending in a correction docket no 3090/143 dated 15th January '15.

8. The following two errors which were found in the Course of audit were pointed out and rectified in the plus and minus memo for March '15.

(1) Rs 30-0-0 being the amount of cheque no 305 dated 2-6-14, belonging to Personal Deposit accounts, were erroneously included in the plus and minus memo

for June '14.

(2) Rs 3-11-0 being the amount of Cheque no 98 dated 8-12-14 belonging to Personal Deposit accounts were erroneously included in the plus and minus memo for December '14.

9. The balance on the 31st March '15 according to the plus and minus memo is Rs 4109-13-2 and it is found to agree with the details of balances in the Deposit Registers. But the balance on the same day according to the books of the Bangalore District Treasury is Rs 4110-11-6 which is more by Re 0-14-4 than that shown in the plus and minus memo for March '15. From the cashed cheques in the Comptroller's office, the amounts of the following three cheques are found not charged in the Treasury ~~Department~~ Repayment Register.

(1) June '14. Cheque No 319 of 13-14 for As 10/-

(2) September '14 Cheque no. 72 of 14-15
for as 3 ps 4.

(3) January '15 Cheque no. 149 of 14-15
for as 1/-

Either these three cheques might not have been cashed at all, or if they had been cashed, the amount paid might have been taken by the Treasury Department to some other head of account. As there was no monthly verification of the figures of the Court with those of the Treasury, I have already submitted a note to the Registrar suggesting the advisability of sending a list of all Judicial Deposit Cheques drawn on the Bangalore District Treasury from the 1st July '13 to the end of March '15. On receipt of the list from the Treasury duly verified, the cheques marked by him as not cashed should be cancelled and the balance

in the plus and Minus memo.
Connected.

In order to ensure in future
the correctness of the figures
and to avoid complications
in the accounts, I have also
suggested in the same note
to arrange to send monthly,
a statement showing the Receipt
orders and Cheques issued, to
the Treasury which will mark
in it the Receipt orders the
amounts of which have not
been paid into the Treasury
and the Cheques which have not
been presented for encashment
during the month concerned
and also to have all those
Cheques which have not been
cashed for more than a months,
cancelled.

10. During the course of verifying the payments with the cheques in the Comptroller's office, I found that some of the cheques for amounts above Rs. 20/- did not bear any receipt stamp or any Court certificate to the effect that the receipt stamp has been affixed to the Court Register, as required in Article 534 Mysore Treasury Manual. The Chief Court Clerk told me that no receipt stamp was affixed in any of the Court Registers in regard to payments in excess of Rs. 20/-. I have therefore annexed a statement showing all the cheques to which receipt stamps ought to have been affixed in order to enable the Comptroller's office to take proper action in the matter.

11. Ledger - A ledger is maintained in the same form as that prescribed for the Subordinate Civil Courts. The Clerk told me that its maintenance was not authorised. I think its maintenance is necessary since it is only in the ledger that all the transactions connected with a suit are brought together. Fresh ledgers should be opened at the commencement of each year by bringing in the balances from the previous year's ledger.

The postings in the ledger were checked with the Deposit Register and there were a few omissions. These were pointed out to the Clerk and they were rectified. The balances as shown in the ledger on the 31st March '15

agreed with those in the Depos
Register.

12. Personal Deposit Register

Deposit Registers in manuscri
showing 1) the date of receipt,
no of the suit, 3) by whom pa
4) Amount, 5) to whom paid
no and date of cheque, 7) Amo
and 8) Initials of officers, are
maintained. By posting all the
transactions connected with
a suit in one place, the
Registers serve also the purpos
of a ledger. All the receipt an
payment entries have been
initialled either by the
Registrar or the Deputy Regist

13. The deposits made in
the Chief Court are generally
an account of printing charg
and the personal deposit
account allowed with the
Treasury is in accordance
with Rule 1. to Article 261, Civ

Account Code. Since all unexpended balances which are not claimed by the parties should be lapsed to Government according to the procedure prescribed in Article 255 Civil Account Code. But no such lapses appear to have been effected since the establishment of the Court in 1884 and no attempt also appears to have been made at any time to work out the details of balances from the Deposit Registers. It was only in September 1912 that the Comptroller called for a statement of lapses for the year 1911-12. In the Chief Court the rules in regard to the Cases of deposits do not appear to have been correctly understood and a representation was made to Government in November 1912 to exempt

the deposits made in the Chief Court from being lapsed to Government. After further correspondence between the Chief Court and the Government, the Government directed in their order No. G 3182-3 dated the 23rd April Cts 140-12-6 1913, that printing charges deposits in the Chief Court be treated as judicial deposits with effect from 1st July 1913. So as to bring them under the operation of Article 255 Civil Account Code, the deposits hitherto made being excepted from the operation of the said Article. The exemption granted by the Government is opposed to the Code Rules and to the Government System of Book-Keeping. The System of lapsing to Government of unclaimed deposits after a certain period is a device in accounts to prevent the

trouble of preserving an
innumerable number of
Registers permanently and
the inconvenience of referring
to many old Registers when
the details of balances
are required to be marked
out and carry standing items
are required to be refunded.

14. That the validity of
the exemption granted by the
Government in regard to an
account wherein the operations
have been ordered to be stopped
cannot be understood. The
result of the exemption is
there will permanently be
a dead balance in the Treasury
in favour of the Chief Court
since there will be absolutely
no claimants after a lapse
of time. In these circumstances
it is advisable to close the
account by crediting to Government

the whole amount of the balance.

15. The balance has practically commenced to accumulate since the establishment of the Chief Court in 1884 and it is not now possible to work out the details for the whole amount of the balance extending over a period of nearly 29 years. I have therefore with the consent of the Registrar, examined those 7 years accounts from 1910-11 and attached herewith a Statement of balances according to books for those three years.

16. According to the Court Remittance Register and Cheques issued the balance on 31st March 1915 is found to be Rs 2582-5-2. But according to the Books of the Bangalore District Treasury the amount is only Rs 2557-5-2 which is

less than the Court figures by Rs 25/-

17. Up to the end of 1909-10, the State Huzur Treasury with which the transactions were being conducted, appears to have been sending for verification annually a Statement showing the total amounts received and paid during each month and the correct verified balance on the 30th June 1910 is Rs 2730-15-3. Owing to the transfer of the work of the State Huzur Treasury to the Bangalore District Treasury in April 1911, such a Statement does not appear to have been sent by the Bangalore District Treasury from the year 1910-11 and the Chief Court also does not appear to have called for the same. Hence a difference of Rs 25/- between the figures of the Treasury and those of the Court has been allowed

to accun.

18. As far as I can trace, the details for the difference of Rs 25/- are as follows:—

Not in the Treasury Register but only in the Court Remittance Register and acknowledged by the Treasury.

Date	Suit no	Amount.	Date of acknowledgment by the Treasury
19/23-5-11	Mis: appln no 56 of 10-11 (Appellant)	15-0-0.	23-5-11
23-6-11	SA. no 76 of 10-11 Appellant	5-0-0	23-6-11
	RA. no 135 of 09-10 (Respondent)	5-0-0	
24-6-11	R.A. no 301 of 08-09 (Respondent)	5-0-0	24-6-11
27-6-11	SA no 73 of 10-11 (1st Respondent)	5-0-0.	27-6-11
	Total less in Treasury accounts	35-0-0.	

Not in the Court Remittance Register but in the books of the Treasury.

16-12-11	- - - - - -	10-0-0	Details are shown as Challan dated 16-12-11
	Not less in Treasury accounts	25-0-0	

Thus the Treasury has probably taken a sum of Rs 35/- remitted by the Court to some other heads of account and included a sum of Rs 10/- which does not belong to this account.

19. The Court declares on the 31st March '15 should therefore be settled in communication with the Treasury officer. Taking Rs 25 82-5-2, the balance according to the Court Register, as Correct a statement of lapses for the whole amount may be prepared showing the details for Rs 551-9-2 being the unclaimed balances for the three years 1910-11, 1911-12 and 1912-13 and the difference of Rs 2030-0-0 being the unclaimed balances relating to the years prior to 1910-11. for which hardly any claim may be expected, in a lump. For showing the sum of Rs 2030-12-0 without details, Special

permission after the Comptroller will have to be obtained.

20. Contingent Register. The Contingent Register from July '12 to the end of March '15, was examined. It is maintained in the authorised form but not at all in accordance with the instructions laid down in Articles 80 to 83 of the Civil Account Code.

21. All the Contingent charges are classified only under 3 heads - Books, Office Contingencies, Postage and Telegram charges. The charges incurred during a month under one head are detailed first and then those relating to another head irrespective of the Abstract Contingent bills on which the amounts were drawn and the dates ~~on~~ which they were incurred & which are not given. The totals for each Abstract Contingent bill are entered in the

margin but they have not been attested by any officer of the Chief Court. It is only the monthly totals that are being initialled by the Registrar at the time of sending the detailed contingent bills. The ~~Registrar~~ Register is evidently filling written up once a month instead of being entered at the time when any money is paid:

22. As the charges have all been audited by the Comptroller and as the vouchers have been sent to him. I did not enter into their details. But it is a matter for consideration whether these battles of Europe Vinegar (Four battles in Same months) and two annas worth of tamarind (about 2½ to 4 Seers) purchased every month are

really necessary.

23. The Register maintained for clothing issued to menials was examined for the period from July '12 to March '15. It shows only the names of menials, the nos of made up articles issued to each (except in regard to Turbans to Jamudars and Daffadars in which case a sum of Rs 6-12-0, the maximum amount allowed by the rules has been paid to each in cash) and the acknowledgment of the menials to whom they were issued. In the case of articles issued in August 1912, to M. Chowniappa, 17 Annaji and 37 Munisamy there are only marks and the signatures of independent witnesses to show that the marks were put by the persons concerned, have not been

taken.

The Register has not been
— by any Gazetted officer.

24. The practice obtained in the Chief Cannanore to buy the cloth and get it stitched into coats and trousers. There is nothing in the records to show that the whole quantity of cloth purchased has really been made up into only the required no of coats and trousers. The rules prescribed by Government (vide Appendix E to the Bazaar Treasury Manual) do not contain, as required by clause (i) of Appendix B.B.B.B of the Civil Account Code, any provision for furnishing adequate details to enable the Account

office to check the expenditure.
The Account office at present
sees that the total expenditure
is within the total of the
sanctioned maximum scale.
Hence the spending departments
are entirely responsible for
the details. Instead of purchasing
the cloth and then getting it
made up into Coats and trowsers,
it would be better to allow
the Tailor Contractor himself
to purchase the kind of cloth
selected and to quote the
price for each completed
Coat and pair of Trousers.
This method will obviate
the necessity of maintaining
any account in regard
to the quantity cloth purchased
and watching its proper
utilization.

25 Acquittance Rolls or Bamanads

The Acquittance Rolls were examined from July '12 to the end of March '15.

26. Almost all the connections made in the ~~Money~~ money columns of the Register have not been attested by any Gazetted Officer hardly point out the necessity for such attestation.

27. In the pay abstract for October 12 a sum of Re 0-3-2 is drawn in favour of Abdul Rahiman for one day in October 1912. But there is no acknowledgment from the payee.

28. In the Bamanad for March '13 a sum of Rs 10-4-7 is deducted from the total as "amount drawn in the previous month's bill but refunded". As no details for the refund was

shown in the Paramount, the following particulars were obtained from the original cashier bill filed in the Comptroller's office.

Name of Incumbent	Period	Amount
1) Peon on Rs 6/-	16th to 21st	4-8-0
2) -Do-	1st to 11th	2-5-9
3) -Do-	13th to 28th	3-6-10
		10-4-7.

As Substitutes were not appointed during these periods the amount is refunded"

In the Acquittance Roll for February 13 the sum of Rs 4-8-0 and Rs 2-5-9 are found to be out of Rs. 6/- each shown against Kannian Chetty and Syed Mustapha Khan and against the sum of Rs 3-6-10 no name is shown. In the pay bill sent to the Comptroller for audit no names of the peons are given as permitted by para 133 of the Manual

Treasury Manual and the certificate "that all persons whose pay is less than Rs 10/- and for whom pay is drawn in this bill have actually been entertained," pertinent thereto is given in the bill for February '13. though Rs 10-4-7 were drawn for that month for appointments which were actually vacant.

2. In the pay abstract for April '13, a sum of Re 1-11-10 is shown as undisbursed pay refunded. But the remarks made in the original bill is "Pay from 15th to 9th March '13 to a peon on Rs 6/- was treated as leave without pay". The amount refunded is therefore not undisbursed pay but amount drawn in excess before the question

of the nature of the leave granted to the peon was settled.

30. one Ugarappa peon on Rs 7/- joined duty on the 2nd July 13 and his pay was drawn for the full month instead of for a portion of a month from the 2nd July 13. As 3 ps 7 being one day's pay drawn in excess was refunded in the pay bill for August 13.

But the amount refunded in shown in the fine column and the acknowledgment of the peon is taken for the balance of Rs 6-12-5. This is incorrect since the pay due to the peon for August 13 is Rs 7/- and the refund is out of the pay for July 13. The procedure would have been correct if the amount refunded had been deducted from the total amount claimed for the

month of August '13 for the whole establishment as it; done in the bill sent to the Comptroller and a note of the refund made in the pay abstract for July '13.

31. In the pay abstract for November '14 a sum of Re 1-0-0 is refunded as amount drawn in previous month. In the original cashed bill it is remarked that it is the excess pay drawn by overnight on behalf of Putta from the 6th to end of October 14 (drawn at Rs 9+1 instead of at Rs 7+1). The entries in the pay abstract for October 14 is

Nanasinga Rao on Leave from 6-10-14	9-0-0
Pullappa acting from 6-10-14	G.C.A. 1-0-0

But the original entries of Re 9/- and Re 1/- have been erased probably after the Registrar had made the remark on 7-11-14.

"The entries here are wrong. Signature of the acting peon must have been obtained here. Do so now" and Re 1-9-0 is entered in the Money column. The signature of the acting peon has also been taken, but the amount of Rs 8-6-2 paid to him has not been entered in the Money column. The correct procedure would therefore be to enter the amount of Rs 8-6-2 in the Money column against the signature of Puttappa with the remark that a sum of Re 1-10-0 drawn in excess at Rs 2/- is refunded in the bill for November '14.

32. There seems to be some misconception about the refund of undisbursed pay and the refund of amounts drawn in excess, etc.. Undisbursed pay is pay which is due to a certain

members after the establishment for services already rendered and which was not paid to him owing to his absence or other cause. For this class of refunds which can be re-drawn on supplemental bills, full particulars in regard to the name of the incumbent, period and amount ought to be given both in the Banaanad and in the pay bill of the month in which the refund is made by short drawn In the pay abstract after month in which the original amount was drawn a note of the particular bill in which the amount was refunded should be made in the place provided for taking the signature of the payee. When any amount is drawn on a supplemental bill out of the amount refunded, a note to the effect that the amount is re-drawn on the supplemental

bill dated —, should be made against the refund concerned.

33. All other kinds of refunds are not available for being re-drawn. Full particulars in regard to them should be given in the place where the deduction itself is shown (not in the place provided for noting particulars regarding refund of undisbursed pay) after the net amount claimed for the month to which the bill relates. Necessary remarks should also be made in the pay abstract of the month in which the amount was drawn in excess, etc.

34. Pay of one clerk has sometimes been disbursed to another clerk. For instance the pay of clerk Mr. S. Sundara Rao for the months of May 14 and February 15, has been paid to Mr. A. Ramanuja Madaliar. In the case of the

disbursement of the pay for February '15, the requisition received from Mr. S. Sundara Rao from Madras is attached.

Whenever a member of an establishment desires the disbursement of his salary through another person, the proper course would be to obtain, before paying the money to the latter, a separate acquittance from the former, which should securely be attached to the Bamanand as is done in the case of Mr. G. Narasinga Rao for the disbursement of his privilege leave allowances for January '15.

35. On a supplemental bill dated 8-10-14, the Registrar has made the following remarks on 13-10-14.

" The Bamanand is not checked by any responsible official of this Court. The pay of General peons is disbursed through the Daffadars. This is irregular. The

Deputy Registrar will hereafter
Check the Banancad and initial
the office pay bill before I sign.
The peons will individually receive
their salary and sign against
their names in the 1st week of
every Month."

According to the rules in the
Civil Account Code, a drawing
officer is responsible not only
for the correctness of the bill
under preparation but also for
the disbursement to proper
persons of amounts drawn on
pensions bills and for the return
of pay not claimed within thirty
days from the date of drawing.
Hence the officer entrusted with
the duty of Checking the bills
before placing them before the
Registrar for Signature may
also be required to examine
the pensions pay abstracts
relating to the bills cashed within

30 days prior to the date of the bill under preparation and see that the amounts drawn in them have been disbursed to proper persons and that undisbursed pay is not kept in hand for more than thirty days. Such a procedure is necessary will be seen from the extract attached to this report from the Appropriation Report of the Comptroller for the year 1912-13 which is published as a Supplement to the Mysore Gazette dated the 28th May 1914.

Bangalore
24th May 1915 } (Sd). G. S. Nakesaiver

Auditor, Civil Courts.

List of Cheques exceeding Rs 20/- to which neither a receipt Stamp has been affixed nor a Court Certificate that it has been affixed to the Register, has been given. (Vide para 10 of the Report).

No and Date of Cheque		Amount
56 —	24-9-13	28-11-2
106 —	22-11-13	20-8-0
183 —	7-1-14	80-0-0
195 —	21-1-14	25-0-0
257 —	18-3-14	25-0-0
275 —	1-5-14	150-0-0
333 —	30-6-14	245-0-0
27 —	3-8-14	21-5-10.
34 —	7-8-14	100-0-0
39 —	25-8-14	23-3-0
154 —	18-1-15	35-14-1
176 —	×	45-0-0.
179 —	22-2-15	28-1-14.

Bangalore
26th May 1915

(Sd.) G. S. Nateseier.

Subdivisional Civil Courts

Statement showing the details of balances as it stood on 31st March 1915 under Personal Deposits, for the years 1910-11, 1911-12 and 1912-13 -
(vide paras 15 & 19 of the report).

Date of Credit	Suit no	Amount of Balance			Date of Credit	Suit no	Amount of Balance		
Suits of	1910-1911				Suits of	1910-11. Contd.			
20-7-10	RA-11	15	-	-	12-9-12	RA 205 (Res)	3	-	-
26-9-10	" 10	8	1	-	17-7-11	" 78	6	1	6
"	" 11 (Resp)	2	4	-	1-4-12	" "	1	3	2
9-11-10	" 37	5	5	-	18-7-11	" 210	2	5	-
6-12-10	" 55	1	-	-	20-1-12	" "	14	7	8
7-1-11	" 17	6	-	2	26-7-11	" 94	5	11	-
19-1-12	" " (Res)	-	4	-	12-3-13 15-3-13 27-3-13	RA 173	-	6	8
13-1-11 20-3-11	" 104	1	8	10					
21-1-11	" 5	1	9	-	26-7-11	" 98	4	9	-
26-1-11	" 1	2	15	2	31-7-11	" 88	-	8	1
18-12-11	" " (Resp)	-	14	-	19-2-12	" 218	4	9	-
18-3-11	" 29	4	1	-	14-6-12	" 179 (Res)	5	-	8
23-3-11	" 27	6	1	-	11-8-11	A 230	1	14	10
4-4-11	C.P. 25	15	-	-	17-1-12	RA 233	6	15	-
6-4-11	RA 64	5	5	-	21-12-11	" 204	4	3	-
23-5-11	Misc 56	1	-	4	23-8-11	" 231	5	11	-
26-9-12	RA 84	6	3	-	4-12-11	" 198	4	9	-
30-6-11	" 49 & 50	-	7	2	2-11-11	" 109	4	15	-
"	" 52	4	15	-	6-1-13	" 209	1	4	-
1-7-11	" 159	3	11	-	25-11-11	" 220	5	1	6
4-7-11	" 205	2	13	-	5-9-11 21-11-11	" 133	2	11	-

Suits of 1910-11 Contd					Suits of 1911-12				
27-5-12	RA 133	3	-	-	24-10-11	RA 28	1	4	8
23-11-11	" 174	2	11	-	31-8-12	" "	12	12	-
7-11-12	" "(Resp)	1	2	-	22-1-12	" 22	-	1	-
23-9-11	" 199	10	5	-	21-8-12	" "(Resp)	-	2	-
2-12-11	" "	5	-	-	10-4-13	" " "	8	-	-
18-9-11	A 232	3	14	10	2-2-12	" 84	-	5	-
21-9-11	A 173	3	14	10	3-2-12	A 46	3	7	-
25-9-11	RA 149	-	7	-	5-2-12	A 97	5	11	-
7-11-11	" 200	3	1	-	7-2-12	A 95	3	1	-
16-10-11	" 158	4	9	-	8-2-12	A 29	4	3	-
4-11-11	" 178	-	13	-	"	A 34	-	13	"
3-11-11	" 189	1	3	-	1-8-12	A 41	3	-	"
2-11-11	" 183	7	11	-	20-2-12	A 35	2	9	-
26-9-10	SA 5	-	7	-	28-2-12	A 48	4	3	-
6-3-11	" 10	2	11	-	14-3-12	RA 104(Resp)	10	-	-
8-3-11	" 68	10	-	-	21-3-12	" 126	4	3	-
21-11-11	" 67	-	12	-	28-3-12	" 49	3	11	6
24-7-11	" 75	2	7	-	29-3-12	" 125	-	9	-
12-8-11	" 92	-	15	-	11-4-12	" 103	-	5	-
25-7-12	" 111	1	2	-	5-6-12	" 203	3	3	-
18-8-11	" 61	-	3	-	12-9-12	" "(Resp)	4	14	-
25-1-12	" 51(Resp)	-	4	-	8-7-12	" 246	1	15	-
18-1-12	" 70	9	9	9	2-9-12	" 223	2	7	-
20-11-11	" 159(Resp)	2	-	-	11-7-12	" 190	3	1	-
20-6-12 } 30-8-12 }	" 71(Resp)	3	11	6	"	" 179	2	3	-
2-11-11	" 88	4	5	-	13-7-12	" 189	-	5	-
6-11-11	" 77	1	5	-	25-11-12	A 171(Resp)	-	10	-
20-11-11	" 132	3	7	-	1-8-12	RA 139	-	7	6
27-1-12	" 52	-	8	-	"	" 168	-	4	8
Total Suits of 1910-11		270	14	8					

Suits of 1911-12 Cont'd					Suits of 1912-13			
13-8-12	A 119	1	1	8	4-9-12 / 12-9-12	RA 45 247	4	2 4
4-10-12	" 280 (Resp)	2	14	-	4-10-12	" " (Res)	10	- -
12-3-13	RA 244	1	-	-	29-10-12	" 83	-	1 -
27-11-12	" 227	2	3	-	11-11-12 / 28-1-13	" 108	1	3 -
4-1-13	" 236	5	1	-	18-11-12	" 44	9	9 -
"	" 237	"	15	-	19-11-12	" 98	7	7 -
4-11-11	SA. 25	1	1	-	25-11-12	" 40	1	7 -
11-1-12	SA 102 & 104	4	13	2	26-11-12	" 38	1	11 -
16-1-12	" 2 (Res)	5	8	-	4-12-12	" 60	-	2 6
27-2-12	" 9	-	9	-	10-12-12	" 59	6	2 6
14-1-13	" 4 (Res)	-	10	-	12-12-12	" 12	-	9 8
1-3-12	" 40	1	9	-	16-12-12	" 1	2	7 -
8-3-12	" 7	7	11	-	3-1-13	" 139	1	7 -
14-3-12	" 65	2	11	-	28-1-13	" 177	5	1 -
"	" 114	"	11	-	30-1-13	" 94	-	5 -
30-3-12	" 143	4	11	-	"	" 105 (Res)	5	- -
12-9-12	" 116 (Res)	-	15	4	31-1-13	" 126	-	1 8
19-6-12	" 123	-	9	-	6-2-13	" 137	1	14 -
22-1-12	" 135	-	5	-	"	" 135	-	5 6
29-10-12	" 83 (Res)	2	-	-	11-2-13	" 112	1	1 -
26-2-13	" 200 (Res)	-	13	-	14-2-13	" 130	17	7 -
20-6-12	" 10	-	7	-	24-2-13	" 132	5	11 -
29-8-12	" 147	1	9	-	7-3-13	" 114	-	13 -
11-9-12	" 184	-	3	-	12-3-13	" 222	5	11 -
3-3-13	" 174 (Res)	2	-	-	"	" 236	5	15 -
4-11-12	" 191	5	-	-	27-3-13	" 225	3	13 -
4-12-12	" 173	5	11	-	8-4-13	" 152	-	7 -
					10-4-13	" 104	-	13 -
Total Suits of 1911-12		150	3	6	×	" 34	-	7 -

Suits of 1912-13				
11-6-13	RA 145	-	7	-
13-6-13	" 27	15	-	-
16-6-13	" 149	1	7	10
4-11-12	SA 38	-	1	-
20-12-12	" 27	-	13	-
11-6-13	" " (Rs)	1	4	-
6-2-13	" 49	1	3	-
8-2-13	" 37	-	1	-
18-2-13	" 25	5	8	4
24-2-13	" 59	-	-	8
11-6-13	" 71	2	14	-
30-6-13	" 144	-	9	-
Total Suits of 1912-13		130	7	-
Grand Total for the three years		551	9	2

Bangalore
24th May 1915

(Signed) G. S Mâtesanier
Auditor, Civil Courts

Copy

U. Gopalmenon
Registrar 4/4.16.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G.O.No. G. 1326-77—G. M. 184-16-1, dated 29th July 1916

Mr. K. L. Dutta.

Appointment of — to examine the State Account Department.

W D 337—GPB—1-8-16—410

No. G. 1326-77—G. M. 184-16-1, DATED 29TH JULY 1916.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

Order No. G. 1326-77—G. M. 184-16-1, dated 29th July 1916.

The Government of His Highness the Maharaja are pleased to temporarily engage the services of Mr. K. L. Dutta, M.A., Accountant-General (retired) to examine the State Account Department thoroughly and report upon the improvements needed in the organization and working of the Department in its several branches and also in the system of accounts and aduit in vogue in the Chief Account Offices of the State and the method of financial control exercised.

2. Mr. Dutta's work may be conveniently divided under the following heads:—

(1) The changes needed in the present organization of the State Finance and Account Departments, including the Huzur, District and Taluk Treasuries.

(2) The adequacy of the supervising and clerical establishments in the Civil, Public Works and Railway Audit Offices and the additions, if any, needed.

(3) The system of District and Taluk Treasury administration and the improvement of the Treasury staff.

(4) The relation of the Railway Audit Department to the Railway Secretariat, the Agent, Mysore State Railways, and the Finance Department.

(5) Revision of the existing rules and practice regarding budget procedure.

(6) System of local audit in force and suggestions for its further extension with reference to the Departments of Agriculture, Industries and Commerce, etc.

(7) Railway construction and Open Line audit for State worked lines and Railway Finance, and existing working contracts in regard to other lines.

(8) Public Works Accounts and audit.

(9) Decentralization in the matter of financial control and consequential suggestions as to safeguards.

(10) Local and Municipal Accounts — their simplification and effective audit.

(11) Public Debt and Investments.

(12) To offer advice on any special subjects bearing on finance which may be referred to him by Government.

3. The Financial Secretary to Government, the Comptroller and other Heads of Departments are requested to promptly render all assistance necessary to facilitate the work of the Special Officer.

4. Government desire that the work be proceeded with expeditiously and completed within about three months. The final report should reach Government not later than four months from the date Mr. Dutta enters upon the special work.

5. During the period of his employment, Mr. Dutta will be paid a salary of Rs. 2,750 per mensem and a monthly allowance not exceeding Rs. 150 towards house rent.

No. G. 1326-77—G. M. 184-16-1, DATED 29TH JULY 1916.

6. Mr. Dutta may entertain temporarily for the special work an establishment at a total cost not exceeding Rs. 250 per mensem. Accommodation will be provided for Mr. Dutta's work in the Public Office Buildings at Bangalore.

D. M. NARASINGA RAO,
Secy. to Govt., Gen. Dept.

To—The Financial Secretary to Government.
The Comptroller to Government, through Branch II.
Other Heads of Departments.
Mr. K. L. Dutta, M.A.

Exd.—C. R.

DIARY No. 3350

Office of the Comptroller to the Government of His Highness the Maharaja of Mysore.

Dated Bangalore, the 19th June 1916

Dear Sir,

In continuation of this office D.O. letter No. 555/LAD-1106 of 8th May 1916, I enclose herein a copy the report on the audit of the accounts of the Second Munsiff's Court, Mysore, drawn up by the Civil Courts Auditor, which has been received in this office with docket No.5313/213, dated the 5th June 1916 from the Registrar of the Chief Court.

Yours sincerely,

For Comptroller.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,

Secretary to Government,
General Department.

N.B.—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

GPIB—50,000—29-6-14

Mysore,
Dated the 30th January 1914

Report no: 1

As directed in chief court proceedings no. 241/138 dated the 12th July 1913 the audit of the accounts of the Second Munsiff's Court, Mysore for a period of five (5) years from 1908-1909, in connection with the defalcations committed by the late nazir of that Court, was commenced on 16th July 1913.

2. While the compilation of the ledgers required to conduct the detailed audit was nearing its completion, the proposal of the District Judge, Mysore, to confine the audit to only pending cases was accepted by the chief Court in their proceedings no. 2457/228 dated the 19th December '13.

3. In obedience to the latter order, the pending cases were

audited

enclited and the notes showing the results of the audit were handed over to the Second munsiff on the 29th January 1914. Copy of the notes are herewith submitted for information.

4. In this connection it is submitted that the occurrence of the defalcations of the kind noticed can only be detected in time and prevented if the System of accounts is entirely based on the principle enunciated in Article 261 of the Civil Account Code which would alone enable the presiding Judges to exercise proper control over the work of the nazir and the auditor to audit satisfactorily as he would then have sufficient materials to conduct the test audit in the prescribed manner.

5. One of the duties of an auditor is to submit recommendations when he finds any defect in the System of accounts maintained. If permitted, I mean to submit a complete set of forms based on the instructions given in the Civil Account Code. After the forms are formally approved suitable draft of rules will also be prepared and submitted.

6. I also request permission to submit for approval proposals regarding the manner in which the test audit should be conducted and the introduction of objection statements for errors of omission and of commission ~~X~~errors of principle only being taken into the body of the report) as is now done

5-

Note on the
Special audit of
the accounts of the
Second Munsiffs'
Court Mysore for
five years from 1508-1509

Note on the Special audit of the Accounts of the Additional (now Second) Munsiff's Court, Mysore.

1). The Special audit of the accounts of this court covering over a period of five years from 1908-09, was undertaken as directed in Chief Court proceedings no. 241/138 dated the 12th July 1913. It was originally intended that the audit should be in detail in respect of the items classified as B to E wherein the late Court Nazir had committed defalcations. The audit was subsequently ordered to be confined to pending cases only in their proceedings no. 2457/228 dated the 19th December 1913.

2). 74 cases in which cash transactions had commenced prior

to 20th March 1913, the date on which the late Court Nazir was suspended, were pending on 1st January 1914.

3). Records in respect of 73 cases were furnished and the records in connection with C.S. No. 218 of 1911-12 were not furnished.

4). The results of the audit, as far as can be made out now, are embodied in the accompanying 3 lists and notes.

5). The audit is mainly based on the figures of the Cash book.

6). The ledgers for five years from 1908-09 prepared in connection with the intended detailed audit are also enclosed for reference in the Court. As the accuracy of the postings therein is not verified and tested according to the usual methods they should be used very cautiously.

Mysore
29th January '14

(Sd) G.S. Natesaier
Auditor, Civil Court
in Mysore

I

O.S. no. 629 of 1908-09

Plaintiff side

official year	Ledger Folio	Date	Credit	Debit
1909-10.	135	10-9-09	0-10-0	
		20-9-09		0-10-0
		22-11-09	5-8-0	
		31-1-10	2-0-0	
		21-2-10		3-8-0
		closing balance		6-0-0
		Total for 1909-10	8-2-0	8-2-0
1910-11		op: Bal:	6-0-0	
		9-9-10	5-8-0	
		7-10-10		2-0-0
		3-1-11	5-8-0	
		26-6-11	0-8-0	
		25-6-11		0-8-0
		Clo: Bal:		12-8-0
		Total for 10-11.	15-8-0	15-8-0

1) no transactions in 1911-12 and 1912-13.

2) The cash book figures are found to be correct

3) Hence correct balance on 30-6-13 is Rs 12-8-0

4) In the ledger nil balance is shown at the end of 1912-13 which is due to false debit entries.

5) The following debit entries are to be expunged from the ledger for the reasons noted against each.

Date	Amount	Reasons
3-1-11	5-8-0	This is stated to have been paid to witnesses on account of adjournment Batta. But the corresponding

corresponding credit on the same date is only for payment to witnesses with the summonses. But no summonses were issued and the stamps produced with the memo are mentioned as being too late. Since the date of hearing was on 9-1-11.

O.S. 629 of 1908-09

17-4-11 1-8-0 } These two amounts are
DO 0-8-0 } stated to have been paid to Process nazir for his bill no. 196. But bill no: 126 was actually charged in the cash book on 22-4-11 and in it no transactions relating to this suit are to be found.

22-4-11 0-8-0 stated to have been paid to Process nazir for his bill no: 158. no such bill has been charged in the cash book on this date or any other subsequent date.

4-11-12 4-8-0 stated to have been paid to Process nazir for his bill no: 69. no such bill has been charged in the cash book on this date. Bills nos. 32 and 34 were charged only on 2-11-12 and 5-11-12 respectively.

Total 12-8-0

6) The defendant's side in the ledger

is correct and there is no balance.

There is no actual defalcation in the present case.

9

C.S. no. 383 of 1911-12.

Plaintiffs side

official year	Ledger folio	Date	Credit	Debit
1912-13.	116 + 253.	16-7-12	7-8-0	0-0-0
		9-8-12	9-0-0	9-0-0
		"	4-8-0	6-12-0
		10-8-12	0-8-0	0-0-0
		19-8-12	0-0-0	3-0-0
		5-11-12	0-0-0	3-0-0
		11-11-12	10-8-0	10-8-0
		6-1-13	0-8-0	0-0-0
		15-1-13	4-0-0	4-0-0
		12-2-13	8-4-0	0-0-0
		8-4-13	0-0-0	7-0-0
		29-5-13	12-4-0	0-0-0
		Closing Balance :-	0-0-0	13-12-0
		Total 1912-13	57-0-0	57-0-0

1) In the ledger there is a false credit of 0-4-0 on 1-5-12 which is a Sunday to make up the excess payment of 0-4-0 on 5-8-12 to the witness Abdul Rahiman Saheb who has been paid 1-12-0 while only 1-8-0 is due to him. If the excess payment is recovered the balance will be Rs 14-0-0 as shown in the ledger.

Defendants side :-

official year	Ledger folio	Date	credit	Debit
1912-13.	116 + 253.	6-8-12	0-0-0	5-4-0

30-11-12	o—o—o	1-12—o
15-1-13	3-8—o	3-8—o
23-1-13	o—o—o	5-6—o
28-2-13	o—o—o	1-12—o
26-3-13	7—o—o	o—o—o
12-6-13	o—o—o	5-6—o
Closing Balance :- 12-6—o		o—o—o
Total 12-13.	22-12—o	22-12—o

C.S. 383 of 1911-12

2) There is no excess payment of Rs 12-6- against a ledger balance of Rs. 1-12—o.

3) The amount defalcated is probably not less than Rs 16—o—o.

4) The following credits appear in the ledger for which there are no corresponding credits in the cash books.

1-8-12	5-6—o	
1-9-12	1-12—o	(4 Sunday)
16-1-13	5-6—o	
13-2-13	1-12—o	
	14—o—o.	

5). In the body of memo dated 3-7-12 presented by advocate Mr. S. Ramjappa for defendants it is stated that batta for 6 witnesses were produced therewith. But in the end in a separate line there is an addition to the effect that "the batta is in Court". This addition is evidently an interpolation since this is the first memo presented

by the defendant's advocate giving the list of witnesses and the money could not therefore have been deposited earlier again in memo dated 21-12-12 it is stated that Rs 1-12-0 was therewith produced for payment for one witness and that the amount required for other witnesses was already deposited in Court. In other memos it is simply stated that the money is in Court. It is therefore not possible to state how much money was deposited by the party and how much have not appeared in the Cash book. The Court nazir owing to the negligence of the person who paid the moneys into Court, to see to their credits in the Cash book under his signature, has evidently misappropriated the amounts paid without bringing them in to cash and, in order to lull the suspicion that would otherwise be raised has taken false credits in the ledger on different dates as occasion arose. Such occasions are generally the demands of the Process nazir.

6) As it is not possible to find out exactly what amounts were paid into Court by the defendants which were not actually brought in to cash, the amount defalcated is taken at Rs 16-00 being the total of excess debits up to 28-2-13.

7) The balance of Re 1-12-0 shown in the ledger is the actual balance out of Rs 7-0-0 deposited on 26-3-13.

12

III

O.S. 260 of 1911-12.

1) Plaintiff's side, the ledger balance is correct which is Rs 13-0-0.

2) Defendant's side

Official year	Ledger Folio	Date	Credit	Debit
1911-12	258	3-2-12	0-6-8	0-0-0
		23-2-12	0-0-0	0-6-8
		29-3-12	5-0-0	0-0-0
		7-6-12	0-0-0	1-4-0
		25-6-12	1-4-0	0-0-0
		Closing Balance	0-0-0	5-0-0
		Total 1911-12	6-10-8	6-10-8
1912-13	48	Op: Balance	5-0-0	0-0-0
		24-7-12	0-0-0	1-4-0
		3-3-13	8-8-0	0-0-0
		12-6-13	0-0-0	3-0-0
		Closing Balance	0-0-0	9-4-0
		Total 12-13	13-8-0	13-8-0

3) The debit of Re 1-4-0 on 24-7-12 has been erroneously posted in the ledger to O.S. 249 of 1911-12 instead of to the case. Hence the balance of 10-8-0 as shown in the ledger should be reduced by Re 1-4-0 and that of O.S. 249 of 11-1 should be increased by Re 1-4-0.

IV

O. S. no. 73 of 1910-11.

1) Plaintiff's side is correct and there is no balance.

2) Defendants side.

official year	Ledger Folio	Date	credit	Debit
1910-11	136.	5-10-10	0-8-0	0-0-0
		8-10-10	0-0-0	0-8-0
		28-10-10	6-12-0	0-0-0
		30-1-11	1-4-0	0-0-0
		23-2-11	0-0-0	1-4-0
		4-4-11	0-0-0	6-12-0
		11-4-11	1-0-0	0-0-0
		Closing Balance	0-0-0	1-0-0
		Total 10-11	9-8-0	9-8-0
1911-12	33	of: Balance	1-0-0	0-0-0
		8-7-11	0-0-0	7-12-0
		27-7-11	0-0-0	1-4-0
		4-11-11	0-0-0	1-4-0
		20-1-12	0-0-0	1-0-0
		30-1-12	0-0-0	1-4-0
		Closing Balance	11-8-0	0-0-0
		Total 11-12	12-8-0	12-8-0
1912-13.	24	of: Balance	0-0-0	11-8-0
		28-8-12	0-0-0	1-4-0
		14-10-12	1-14-0	0-0-0
		4-11-12	0-0-0	1-14-0
		13-12-12	1-4-0	0-0-0
		23-1-12	0-0-0	2-8-0
		Closing Balance	14-0-0	0-0-0
		Total 12-13.	17-2-0	17-2-0

14

3) There is an over debit of Rs. 14-00. As 6-12-0 on 4-4-11 and Rs 7-12-0 on 8-7-11 are stated to have been paid to the defendant narasimhachar and the acknowledgements of the payee in the cash book are in English. The defendant has deposed to the court that he does not know English and that even Kannadese he does not know well. The signatures on those dates are therefore clear forgeries and the total amount defalcated is Rs 14-8-0. The balance on 30-6-13 in favour of the defendants should therefore be as 8/- and not nil as shown in the ledger.

4) In the ledger not only these two amounts have been carried but the following false credits and debits have been taken:

Dates	credits	Dates	Debits
18-4-11	5-12-0	1-2-12	1-4-0
25-5-11	1-00-0	3-4-12	1-12-0
20-7-11	7-12-0		
27-5-12	1-4-0		
23-12-12	1-4-0		
	Total 17-0-0		3-00-0.

5) The first 3 credits are evidently intended to make up the amounts defalcated. The false debits which are stated to have been paid for bills nos. 61 & 75 of the Process naikir while there are no such bills presented by him are intended

to reduce the balance to nil. The subsequent false credits are intended for meeting the bills of the process nazir.

6) In the course of examination of the records in this case, it is found that the late nazir has been in the habit of giving credit certificates on processes for amounts more than what was available in the ledger without taking into consideration the amounts defalcated by him. Thus for example on 3-7-11 the actual ledger balance was only Rs 7-12-0 while he had made a certificate for Rs 8-8-0. This is due to the parties stating in their memos that the batta is in Court without knowing exactly what amount is in Court.

		21-2-12	6-12	
		26-2-12	12-9-8	
		8-3-12	0	1
		13-3-12		12-9-8
		25-3-12	3-4	3-4
		Do	7	7
		Do		6-4
		30-3-12		0-8
		2-4-12	3-12	
		2-4-12	1-14	
		15-4-12		1-14
		Clo: Balance		6-5
		Total 11-12	63-10-8	63-10-8
1912-13	75	Op: Balance	6-5	
	228	9-7-12	0	1-4
	+263	10-7-12		2-8
		15-7-12	1-8	1-8
		20-7-12	6	6
		6-8-12	3-15-4	
		22-8-12	1-0-8	5
		18-9-12	11-4	
		14-10-12	0-8	0-8
		14-10-12		1
		14-10-12		2-12
		18-12-12	16	
		18-12-12	3-7	
		21-12-12		3-7
		23-12-12	1-8	1-8
		10-1-13	10-0	10-0

2-1

2) The entries of Rs 3-6-0 on 25-3-12 on the both sides, both in the cash book and in the ledger, are erroneous as explained on the Defendant side.

3) On 14-10-12 one Gurukar Nanjappa was paid Rs 2-12-0. He is a witness on the defendant's side and not on that of the plaintiff. Further he is intitled to a batta of Rs 2/- only as paid on previous occasions (for example, he was paid only Rs 2/- on 25-3-12). Annas 12/- is clearly an insertion in the cash book after the payee's signature was obtained for Rs. 2/-. Hence Rupees 2/- should be taken to the Defendant's side and as. 12/- is the amount defalcated.

4) On 16-11-12 Rs 6-6-0 was paid for bill no: 35 of the Process nayir. This amount is erroneously entered on the Defendant's side as explained therein.

5) The correct balance on 30-6-13 on the plaintiff side should therefore be Rs 12-1-0 as shown below:-

Balance as worked out from the figures of the cash book		15-9-0
Add Payment made to Gurukar Nanjappa on 16-10-12 erroneously debited to this side		2-12-0
		18-5-0

2.2

Deduct Payment on 14-11-12 for Bill no: 35 erroneously debited to the Defendants' side - 6-4-0

Balance 12-1-0.

Defendants Side

6) On 25-3-12 Adjournment Batta of Rs 3-4-0 paid to 2 persons Madasetty and Gurubar ranjappa, witnesses for the Defendants, at Re 1-4-0 & Rs 2-0-0 respectively, are erroneously entered both in the Cash book and in the ledger on the plaintiff's side. On the same date, madasetty is again paid Rs 8-4-0 as a witness on the defendants side for attending in the court on that date. He is one out of the 5 witnesses stated in memo dated 6-3-12, would be brought for the hearing on 25-3-12 by the 4th & 5th Defendants themselves without any service of summons. He was therefore evidently not allowed any batta for attending the Court on that day since none of the other 4 witnesses were paid anything. Further the signature is entirely different from that

that for the adjournment Batta which is just above in the Cash book, only the payment made to Gurukar Ranjappa coming between the signature of Madasetty in one of the original Summons served. which agrees with the latter, entirely differs from the former. Hence the signature is a clear forgery and the sum of Rs 8-6-0 was defalcated.

7) On 14-10-12, Gurukar Ranjappa, a witness on this side was paid Rs 2-12-0 and it was erroneously debited to the plaintiff's side. Out of this amount only Rs 2/- should be taken here as explained on the plaintiff's side.

8) Owing to indiscriminate opening of ledger pages and posting later transactions in earlier after the balances have been carried to the new pages erroneous balances have been carried over to pages 320 and 323 of ledger for 1911-12. There are also unremedied errors due to mistakes committed in addition and subtraction. Thus on 6-3-12 the credit of Rs 3-12-0 added to the previous balance of Rs 26-12-0 would give

24 give a balance of Rs 30-8-0 & not Rs 30-4-0 as entered in the ledger and, on 25-4-12, the debit of 1-4-0 taken away from the previous balance of 25-4-4 would give a balance of Rs 24-0-4 and not Rs 25-0-4 as entered in the ledger.

9) There are 14 defendants in this case and they have deposited money — sometimes in groups, sometimes singly and sometimes without any distinction.

10) The Correct balance on 30-6-13 on the defendants' side should therefore be Rs 21-3-0 as shown below:—

Balance as worked out from the figures in the Cash book		8-11-0
Add (a) The amount said to have been paid to madasetty on 25-3-12		8-4-0
(b) amount paid on 14-11-12 for Bill no: 35 erroneously debited to this side		6-4-0
		23-3-0
Deduct Rs 2/- out of Rs 2-12-0 paid to Gurubar nanjappa on 14-10-12		2-0-0
Balance		21-3-0

11)

C.S. 306 of 10-11 continued

11) The total amount defalcated in this case is Rs 9-0-0 (Rs 8-4-0 on 25-3-12 and Re 0-12-0 on 14-10-12)

VI

O.S. 324 of 1910-11.

1) Plaintiff's side is correct and there is no balance.

2) Defendant's side

official year	Ledger Folio	Date	Credit	Debit
1910-11	136-2	4-4-11	0-1-8	0-0-0
		17-4-11	0-0-0	0-1-8
		20-6-11	3-4-0	0-0-0
		Clo: Bal:-	0-0-0	3-4-0
		Total 10-11.	3-5-8	3-5-8
		op: Bal:-	1-0-0	0-0-0
		Clo: Bal:-	0-0-0	1-0-0
		Total 12-13.	1-0-0	1-0-0

3) In the ledger for 11-12 Re 1-4-0 is debited on 27-7-11 as paid for bill no: 4 of the Process nazir with the remark that the amount was not paid. In fact the payment relates to S.C 324 of 10-11. In the cash book it was first written as O.S. 324 and subsequently changed to S.C 324 and the

the amount has been rightly posted in its proper place. The balance reduced by this erroneous entry was not corrected.

4) On 4-8-11 a sum of as 8/- is charged in the cash book as paid to the Process nazir for Bill no: 8. But the amount entered in the ledger is as 4/. It is probably due to the fact that there was only a balance of as 4/-, owing to the erroneous debit entry of Re 1-4-0 on 27-7-11. Hence the ledger of 11-12 should no balance and no page was opened in the ledger for 1912-13.

5). The correct balance on 30-6-13 is Re 1/- and there is no defalcation in this case.

VII

O.S. no: 321 of 10-11.

27.

Plaintiffs side

official year	Ledger Folio	Date	credit	Debit.
1910-11	132-2	30-3-11	2-1-4	ooo
		4-4-11	ooo	2-1-4
		Clo: Bal:-	ooo	ooo
		Total 10-11.	2-1-4	2-1-4
1911-12	157	op: Bal:-	ooo	ooo
		14-8-11	9-8-o	ooo
		8-9-11	ooo	5-6-o
		30-10-11	3-4-o	ooo
		16-12-11	o-o-o	1-4-o
		18-12-11	6-4-o	6-4-o
		4-3-12	2-o-o	2-oo
		12-3-12	ooo	1-6-o
		22-6-12	3-oo	3-oo
		25-6-12	ooo	1-4-o
		Clo: Bal:-	ooo	3-12-o
		Total 11-12.	26-oo	26-oo
1912-13.	26.	op: Bal:	3-12-o	ooo
		29-8-12.	o-8-o	ooo
		3-9-12	8-oo	8-oo
		3-9-12	ooo	3-8-o
		5-9-12	o-8-o	ooo
		27-11-12	1-oo	1-oo
		27-11-12	ooo	o-8-o
		28-11-12	2-14-8	ooo
		6-12-12	o-5-o	3-3-8
		9-1-13	o-4-o	ooo
		5-5-13	ooo	4-oo
		Clo: Bal:-	3-oo	ooo
		Total 12-13.	20-3-8	20-3-8

1) There is an over debit of Rs 3-00 which is the amount defalcated in this case.

2) On 29-8-12 a sum of ~~Rs 8~~ 8 as was deposited for production on 3-9-12 of the Records in criminal case no: 4 of 1903-04 on the file of the Treasury Assistant Commissioner & 1st class magistrate Mysore. The clerk who produced the records. G.N. Ramachandra Rao was actually paid 0-8-0 After the clerk had given his acknowledgment, the figure 3 has been entered in the Rupee column and to square up the balance a false credit of Rs 3/- is entered in the ledger as having been deposited on 30-8-12 for which there is no corresponding credit in the cash book.

3) The Defendant's side is correct and the balance on 30-6-12 is Rs 7-00

VIII

O.S. no: 401 of 1911-12.

1) Plaintiffs side is correct and there is no balance.

2) Defendants side on 16-12-12 one Madayya, Police Dafadar, witness for the 1st Defendant was paid Re 1-12-0 Batta as is usual in this Court in the case of Government Servants was not paid with the Summons. According to the memo dated 1-11-12 this witness is entitled to a batta of Re 1/- only. Annas 12 is probably an interpolation after taking the signature of the witness. If this is Correct the balance on 30-6-13 in favour of the defendants ought to be 6-8-0 instead of 5-12-0 as shown in the ledger.

IX.

O.S. 568 of 1911-12.

1) Plaintiffs side on 18-12-12 a sum of 0-3-4 being unexpended copying fees is entered in the ledger as having been paid to Advocate Mr. M. Krishna Rao. The entry is not in the cash book. The balance on 30-6-13 should be 5-3-4 instead of As 5-00 as entered in the ledger.

2) Defendants side is Correct and the balance on 30-6-13 is As 9-0-0.

X O.S. 553 of 1911-12.

Plaintiff's side. The payment of As. 15/- on 18-7-12 being the copying fees has been omitted to be posted in the ledger. Hence the balance is nil against 0-15-0 as shown in the ledger.

2) Defendant's side - The balance is nil. The witness batta of Rs 2/- which was deposited on 14-1-13 is entered in the ledger as deposited on 3-12-12. The same receipt and the payment therefor are correctly entered again in page 241 of the ledger of 1912-13.

XI O.S. 620 of 1911-12.

1) Balance on 30-6-13 -

Plaintiff's side — Rs 3—0—0

Defendant's side - 2-8-0

2) The adjournment batta of Rs 4-00 deposited by the plaintiff on 11-11-12 and paid on the same day has been omitted to be entered in the ledger.

XII O.S. 644 of 1911-12.

3/

XII

O.S. 644 of 1911-12.

Plaintiff's Side:

official year	ledger folio	Date	credit	Debit
1912-13.	162	2-9-12	6-6-8	----
	265.	5-9-12	----	0-6-8
		5-11-12	----	2-0-0
		10-12-12	4-0-0	4-0-0
		21-12-12	----	4-0-0
		20-1-13	1-0-0	----
		28-2-13	5-0-0	5-0-0
		28-2-13	----	2-0-0
		15-3-13	2-4-0	2-8-0
		17-6-13	6-0-0	----
		Clo: Balance	1-4-0	----
		Total	19-14-8	19-14-8

1) There is an over debit of Re-1-4-0.

2) On 10-9-12 a sum of Rs 7-4-0 was produced by Mr. M. Srikantia Pleader for the Plaintiff for witness batta. On the memo the amount has been stated to have been received by the nazir. He had entered the amount in the ledger but omitted to take it in the Cash book. Hence the amount defalcated is Rs 7-4-0 and the balance on 30-6-13 is Rs 6-0-0 as shown in the ledger.

3) The defendants side is correct and the balance is Rs 14-4-0.

XIII

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XIII O.S. 107 of 1912-13.

The adjournment batta of Rs 2-8-0 received and paid on 7-12-12 has been omitted to be posted on the Plaintiff's side in the ledger for 12-13. Otherwise the postings are correct and the balances are on the plaintiff's side Re 1-4-0 and the Defendant's side Rs 2-8-0.

XIV O.S. 378 of 1911-12.

1) Plaintiff's side no transactions.

2) Defendant's side -

Official year	Ledger Folio	Date.	Credit.	Debit.
1911-12	315	15-3-12.	1-8-0	0-0-0
		30-3-12	0-0-0	1-0-0
		20-4-12	0-0-0	0-8-0
		Total 11-12	1-8-0	1-8-0
1912-13.	101 224.	2-7-12	1-4-0	0-0-0
		15-7-12	0-0-0	1-4-0
		20-7-12	1-8-0	1-8-0
		28-9-12	0-0-0	1-0-0
		14-10-12	0-0-0	2-0-0
		13-12-12	4-4-0	0-0-0
		30-1-13	0-0-0	3-0-0
		2-6-13	3-0-0	0-0-0
		13-6-13	2-4-0	0-0-0
		Clo: Balance	0-0-0	3-8-0
		Total 12-13.	12-4-0	12-4-0

3) The ledger shows a balance of 9-8-0. From this a sum of Rs 6/- should be deducted as shown below. —

False credits	Rs as Ps 2-0-0	Date 1-8-12	} Not in cash book nor are there any memos in the file in support of the credit.
Do.	3-0-0	16-10-12	
Debit omitted to be posted in ledger	1-0-0	28-9-12	Batta paid in Court Dasanallur — Mokhtiesar Seshamma of the comptroller's office.

4) Hence the correct balance is Rs. 3-8-0.

XV O.S. 379 of 1911-12.

1) Plaintiff's side no transactions.

2) Defendant's side.

Official year	Ledger Folio	Date	credit	Debit.
1911-12	315	15-3-12	2-0-0	0-0-0
		28-6-12	1-4-0	0-0-0
		Clo: Balance	0-0-0	3-4-0
		Total 1911-12	3-4-0	3-4-0
1912-13.	71.	Op: Balance	3-4-0.	0-0-0
		2-7-12	1-7-4	0-0-0
		6-7-12	0-0-0	1-7-4
		5-8-12	0-0-0	0-8-0
		16-8-12	0-0-0	1-0-0
		30-6-13	3-8-0	3-8-0
		Clo: Balance	0-0-0	1-12-0
		Total 12-13.	8-3-4	8-3-4.

3) The ledger shows a nil balance on 1-9-12 a sum of Re 1-12-0 is entered in the ledger as having been paid to the Process nazir for his bill no: 15. 1-9-12 is a Sunday and no bill bearing no: 15 was presented by the process nazir to this Court.

4) Hence the Correct balance is Re 1-12

XVI O.S. 380 of 1911-12.

Plaintiff's side

official year	ledger Folio	Date	Credit	Debit
1911-12	312	11-3-12	1-8-0	0-0-0
		26-3-12	0-0-0	5-8-0
		Clo: Balance	4-0-0	0-0-0
		Total 11-12.	5-8-0	5-8-0
1912-13		Op: Balance	0-0-0	4-0-0
		22-7-12	1-8-0	0-0-0
		27-9-12	1-0-0	1-0-0
		"	0-0-0	0-8-0
		28-2-13	0-0-0	0-2-0
		17-6-13	1-8-0	0-0-0
		Clo: Balance	1-10-0	0-0-0
		Total	5-10-0	5-10-0

1) At the end of 1911-12 there is an over debit of Rs 4-0-0 and at the end of 1912-13, Rs 1-10-0

35—

2). Thammanna Setty a Sheriff of the Palace Treasury attended the Court on 26-3-12 and he was paid in the court a batta of 8 as, the amount due to him. In the cash book the figure 5/- has been inserted in the Rupee column — after the payee's signature was obtained, and in the ledger, in order to make the balance correct the figure 1 in the sum of Rs 1-8-0 deposited by the plaintiff on 11-3-12 has been deliberately changed in to 6.

3) Again there is no corresponding credit in the cash book for the Tom Tom charges paid on 28-2-13. In the ledger a credit of 2 as is shown under date 11-12-12. No memo for this credit is forthcoming in the Records. Probably the amount was deposited on 11-12-12 and the nazir has omitted to credit it in the Cash book though he took care to enter it in the ledger. Similar omissions are very many.

4) Rs 2/- is shown ~~as~~ in the ledger as amount paid on 1-3-13 for bill no: 69 of the Process nazir. There is no such entry.

entry in the cash book. Bill no: 69 itself was cashed on 10-3-13 and in it no amount was claimed on account of this suit. Rs 2/- is therefore a false entry.

5). The total amount of defalcation is therefore Rs 5-2-0 and the actual balance on 30-6-13 is Rs 3-8-0 against Re 1-8-0 as shown in the ledger.

6). On the defendants side there no balance

XVII O.S. no: 94 of 1911-12.

1) Plaintiffs side is correct and the balance on 30-6-13 is Rs 3-8-0. Bill no: 27 of the Process register in which a sum of Rs 3-8-0 is claimed is stated to have been paid on 12-9-12 instead of on 23-9-12 the date in which it is charged in the cash book.

2) Defendants side of the ledger shows no balance. But a sum of Rs 3/- is stated to have been paid for Bill no: 27 of the Process register. This bill as stated above was paid

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on 23-9-12 and it contains no claim on defendants side. Hence this entry is erroneous. and there ought to be a balance of Rs 3/- in favour of the defendant.

XVIII

O.S. no: 146 of 1911-12

1) No balance on the plaintiffs side

2) On the defendants side a sum of Re 0-12-0 is shown in the ledger as having been paid on 14-10-12 to bill no: 39 of the Process Nazir. But in that bill there is no claim on the defendants side. Hence the balance should be As 11-4-0 instead of as 0-8-0 as entered in the ledger.

XIX

O.S. 165 of 1911-12.

On the defendants side a sum of Re 1-00 was claimed on bill no: 96 of the Process nazir and paid on 25-6-12. But this has been erroneously posted on the plaintiffs side instead of on the defendants side.

The

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The balance should therefore be Rs 12-4-0 on the plaintiff's side and Rs 6-0-0 on the Defendant's side instead of Rs 11-4-0 and Rs 7-0-0 respectively.

XX O. S. 517 of 1910-11

Plaintiff's side

Official year	Ledger Folio	Date	Credit	Debit
1910-11	156-2	23-6-11	0-8-4	0-0-0
		Clo: Balance	0-0-0	0-8-4
		Total 10-11.	0-8-4	0-8-4
1911-12	103	Op: Balance	0-8-4	0-0-0
	161	28-7-11	0-5-0	0-0-0
	212	1-8-11	0-0-0	0-5-0
		19-8-11	0-1-8	0-0-0
		30-8-11	0-0-0	0-1-8
		30-10-11	5-0-0	0-0-0
		11-11-11	0-0-0	2-8-0
		23-12-11	5-0-0	0-0-0
		29-2-12	1-4-0	0-0-0
		9-4-12	0-0-0	2-8-0
		Clo: Balance	0-0-0	6-4-0
		Total 11-12.	12-3-0	12-3-0
1912-13	37.	Op: Balance	6-4-0	0-0-0
		1-8-12	1-7-4	6-0-0
		15-8-12	0-0-0	1-7-4

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17-11-12	0-3-4	○○○
"	8-12-0	○○○
21-11-12	0-0-0	0-3-4
2-6-13	3-12-0	○○○
C/o: Balance	○○○	12-12-0
Total 12-13.	20.6-8	20.6-8

Compared ✓

1). In the ledger on 19-12-11 a sum of as 4/- is debited as amount paid for the bill of the Process nazir of the Principal munsiff's Court. The no: of the bill is not given. Bill no: 58 of the Process nazir of the Principal munsiff's Court is paid on 19-12-11 and in it there is a claim for as 4/- relating to the Defendant's side of O.S. 103 of 10-11 wherein this claim has not been taken. The ledger Folio for O.S. 103 of 10-11 is the same as that for a portion O.S. 517 of 10-11 and the entries are just above the latter. The sum of as 4/- has apparently been posted by oversight to the Plaintiff's side O.S. 517 instead of to the Defendant's side of O.S. 103.

2). A sum of Rs 6-0-0 is shown as

40 having been paid on 1-8-12 to Mr. M. D. Narasaiyengar, Advocate for the plaintiff. But the figure 6 in the cash book shows to a magnifying class as 1 subsequently altered in-to 6. If this is correct Rs 5/- has been defalcated.

3) The balance on 30. 6-13 should be therefore Rs 17-12-0 or Rs 12-12-0 according as the payment made to Mr. M. D. Narasaiyengar is taken in to consideration or not.

O.S. No 517 1910-11

Defendants side

Official Year	Ledger Folio	Date	Credit	Debit
1911-12	103, 161, 212	12-8-11	0-1-8	0-0-0
		17-8-11	0-0-0	0-1-8
		1-11-11	1-12-0	0-0-0
		Clo: Balance	0-0-0	1-12-0
		Total 11-12.	1-13-8	1-13-8
1912-13.	37.	Op: Balance	1-12-0	0-0-0
		6-7-12	1-8-0	0-0-0
		31-3-13	2-4-0	0-0-0
		Clo: Bal:	0-0-0	5-8-0
		Total 12-13.		5-8-0

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4). The receipt of as 5 on 18-8-11 on account of copying charges and the corresponding payment on 28-10-11 as shown in the ledger are not traceable in the cash book.

5). Re 1-12-0 are shown in the ledger as having been paid on 1-4-12 to the Process nazir for his bill no: 87. The entry is not in the cash book and bill no: 87 was not presented to this Court.

6). Again on 1-12-12. a sum of Re 1-8-0 is shown as having been paid to the Defendant Siddasetty. not traceable in the cash book and 1-12-12 is a Sunday.

7). The balance on 30-6-13 should therefore (be) Rs 5-8-0 instead of Rs 2-4-0 as shown in the ledger.

XXI

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O.S. 347 of 1908-09

Plaintiff's side

Official Year.	Ledger Folio	Date	credit	Debit
1908-09.	111-3.	28-5-09	3-12-0	0-0-0
		Clo: Bal:	0-0-0	3-12-0
		Total 08-09.	3-12-0	3-12-0
1909-10.	158	01: Balance	3-12-0	0-0-0
		22-9-09	9-12-0	0-0-0
		11-3-10	0-0-0	9-12-0
		19-3-10	1-0-0	4-12-0
		Total 09-10.	14-8-0	14-8-0
1910-11.	104.	4-7-10	8-12-0	0-0-0
		27-8-10	6-4-0	6-4-0
		Do	9-12-0	9-12-0
		20-9-10	0-0-0	1-12-0
		20-9-10	0-0-0	1-12-0
		13-12-10	4-12-0	0-0-0
		18-1-11	0-0-0	4-0-0
		6-3-11	0-0-0	4-8-0
		13-6-11	6-0-0	0-0-0
		29-6-11	1-10-8	0-0-0
		Clo: Bal:	0-0-0	9-2-8
		Total 10-11.	37-12-8	37-12-8
1911-12.	21	01: Bal: -	9-2-8	0-0-0
		5-7-11	0-0-0	1-10-8
		25-8-11	0-0-0	6-0-0
		19-12-11	3-13-8	0-0-0
		22-12-11	0-0-0	6-0-0
		23-12-11	0-0-0	3-13-8
		Clo: Bal: -	4-8-0	0-0-0
		Total 11-12	17-8-4	17-8-4

1) In 12-13 there are no cash transactions and no ledger page is opened.

2). On 20-3-11 a sum of Re 1-8-0 is shown in the ledger as having been paid to Process nazir's bill no: 173. But this bill does not contain any claim on account of this suit.

3) On 28-8-11 a sum of Rs 6-00 is stated to have been paid to plaintiff Krishnappa. But the signature in the cash book which is in English is a patent forgery. It closely resembles that of the handwriting of the late nazir and Krishnappa's usual signature as found in the records is in Kannada. Curiously enough this amount is shown in the ledger as having been paid on 8-5-11 for bill no: 18 of the Process nazir and to compensate the debit a false credit of Rs 6-00 is taken on

44 on 9-10-11 one of the Dasara holidays A fresh payment of Rs 6/- is made on 22-12-11 (not on 22-11-11 as in the ledger) to Pleader S. narayana Rao. Hence the amount defalcated is Rs 6/-

4). The balance in favour of the plaintiff on 30-6-13 is Rs 1-8-0 and not nil as shown in the ledger of 1911-12.

Defendant's side

Official Year	Ledger Folio	Date	credit	Debit
1908-09.	111-3	22-2-09	0-1-8	ooo
		27-2-09	ooo	0-1-8
		6-4-09	6-4-0	ooo
		clo: Balance:	ooo	6-4-0
		Total 08-09.	6-5-8	6-5-8
1909-10.	58.	op: Balance	6-4-0	ooo
		9-2-10	ooo	3-12-0
		clo: Balance	ooo	2-8-0
		Total 1909-10	6-4-0	6-4-0

1910-11

1910-11.	104	op: Bal:-	2-8-0	0-0-0
		1-2-11	2-8-0	0-0-0
		2-3-11	0-0-0	1-4-0
		Clo: Bal:-	0-0-0	3-12-0
		Total 1910-11.	5-0-0	5-0-0
1911-12	27.	op: Bal:-	3-12-0	0-0-0
		19-8-11	0-0-0	0-12-0
		Clo: Balance:-	0-0-0	3-0-0
		Total 11-12.	3-12-0	3-12-0

5). No ledger page for 12-13 is opened as there are no cash transactions and no balance is shown in the Court ledger.

6). The following two false debits are to be ~~debited~~ deleted from the ledger so as to give the correct balance of Rs 3-0-0.

(a) 9-2-10 Re 2-8-0 stated to have been paid for bill no: 143 of the Process Nazir but in it there is only one claim for Rs 3-12-0.

(b) 20-3-11 Re 0-8-0 stated to have been paid for bill no: 173 in which there is no claim for this ~~X~~ suit.

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O.S. 523 of 1909-10.

Plaintiff's Side

official year	Ledger Folio	Date	credit	Debit
1910-11.	129 +143-2	21-7-10	0-5-0	0-0-0
		23-7-10	0-0-0	0-4-0
		26-7-10	0-0-0	0-1-0
		21-9-10	0-0-0	0-2-0
		7-10-10	11-12-0	0-0-0
		2-11-10	0-0-0	7-8-0
		16-1-11	7-0-0	0-0-0
		10-2-11	0-0-0	3-12-0
		18-3-11	5-0-0	0-0-0
		8-4-11	6-4-0	6-4-0
		"	0-0-0	6-4-0
		clo: Balance	0-0-0	6-2-0
		Total 10-11.	30-5-0	30-5-0
1911-12	96 +272	op: Balance	6-2-0	0-0-0
		11-8-11	6-4-0	6-4-0
		8-5-11	4-0-0	0-0-0
		13-10-11	0-0-0	3-0-0
		14-11-11	2-4-0	2-0-0
		15-11-11	1-4-0	1-4-0
		16-11-11	6-12-0	6-12-0
		13-12-11	1-4-0	0-0-0
		16-1-12	5-0-0	1-4-0
		19-1-12	5-8-4	0-0-0
		23-1-12	0-0-0	5-8-4
		27-1-12	0-0-0	10-8-0
		2-2-12	1-10-8	1-10-8
		30-5-12	2-4-8	0-0-0
		4-6-12	3-12-0	3-12-0
		6-"6-12	0-0-0	2-4-8
		clo: Bal:-	1-12-0	0-0-0
		Total 11-12.	47-13-8	47-13-8

1912-13. 47		op: Balance	3-10-0	0-0-0
		15-7-12	0-13-4	0-0-0
		3-8-12	0-0-0	0-13-4
		10-8-12.	0-0-0	1-12-0
		clo: Balance	0-0-0	1-14-0
		Total 12-13.	4-7-4	4-7-4

Defendants side

Official year	Ledger Folio	Date	credit	Debit
1910-11.	129 & 143-2	1-11-10	10-12-0	0-0-0
		31-1-11	0-0-0	5-4-0
		clo: Bal: —	0-0-0	5-8-0
		Total 10-11.	10-12-0	10-12-0
1911-12.	96 +272	op: Balance	5-8-0	0-0-0
		19-7-11	4-8-0	0-0-0
		11-8-11	4-0-0	4-0-0
		12-8-11	0-0-0	2-12-0
		4-1-12	5-8-0	0-0-0
		5-1-12	2-9-8	0-0-0
		11-1-12	0-0-0	2-9-8
		27-1-12	0-0-0	4-8-0
		"	0-0-0	1-8-0
		29-5-12.	4-4-0	0-0-0
		5-6-12	3-12-0	0-0-0
		8-6-12	0-0-0	3-12-0
		clo: Balance	0-0-0	11-0-0
		Total 11-12	30-1-8	30-1-8
1912-13.	53.	op: Bal	11-0-0	0-0-0
		10-8-12	3-0-0	3-0-0
		"	0-0-0	3-0-0
		7-10-12	4-12-0	0-0-0
		21-12-12	0-0-0	13-12-0
		30-1-13	3-12-0	0-0-0
		15-3-13	0-0-0	2-12-0
		8-4-13	0-0-0	1-4-0
		clo: "Bal: —	0-0-0	2-8-0
		Total 12-13.	22-8-0	6-4-0 / 22-8-0

Plaintiff's side

1). on 21-9-10 annas 2/- is debited in cash as Tom Tom charges. But it is not posted in the ledger and there is no correspondent credit in the cash book. The amount deposited was not indutly brought to account: annas 2/- have been defalcated.

2). The receipt and payment on 15-11-1 of Re 1-4-0 being the adjournment batta have been omitted to be posted in the ledger.

3). The following debits amounting to Rs. 2/- have to be removed from the ledger.

Date	Amount	
17-4-11	1-4-0	stated to have been paid for bill no: 193 of the Process natzir. In that bill there is only one claim for Rs 6-4-0 which has been taken and there is no claim for another sum of Re 1-4-0.
22-4-11	0-8-0	stated to have been paid for bill no: 193. But

But it was paid on 17-4-11 (vide note above) on 22-4-11. Bill No. 196 was paid and in it there is no claim relating to this suit.

14-11-11 , 0-4-0 According to cash book the adjournment batta paid is only Rs 2-0-0 against a sum of Rs 2-4-0 deposited. But in the ledger the payment is taken as Rs 2-4-0. Hence the excess debit of as 4/- is to be removed.

4). On 27-1-12 one Settharamaiah record keeper of the yedatore taluk was paid Rs 4-8-0 for producing certain accounts on behalf of the plaintiff. This has been erroneously taken to the defendant's side instead of to this side.

5). Rupees 19-8-0 are stated to have been paid on 27-1-12 to plaintiff Puttamma guardian to minor Gavara. She is illiterate and the acknowledgement

is a thumb mark (b) which appears to be correct. But whether she was actually paid Rs 10-8-0 or only 1-8-0 and that one was subsequently entered in-to ten, by the addition of a cypher. It is not now possible to find out. If it could be proved that she was paid only Re 1-8-0, then there would be a defalcation of Rs 9/-

6). The closing balance on 30-6-13 will stand as follows:—

As worked out from the cash book 1-14-0

Add for Form 10 charges the receipts for which was not brought to account. 0-2-0

2-0-0

Deduct: The amount erroneously taken on the Defendant's side 4-8-0

Closing balance — 2-8-0

Thus there is an over charge of Rs 2-8-0 which will have to be recovered from the parties. But it is considered that there is a defalcation of Rs 9-0-0

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on 27-1-12 there there will be a balance of Rs 6-8-0 in favour of the plaintiff.

Defendants side.

7) The following debits amounting to Rs 6-8-0 have to be omitted from this side of the ledger

Date	Amount	
20-3-11	1-0-0	stated to have been paid for bill no: 173. There is no claim in it relating to this suit.
28-3-11	0-8-0	stated to have been paid for bill no: 192. It is bill No. 178 that was paid on 28-3-11 and bill no: 192 was paid only on 13-4-11. There is ~~no~~ claim relating to this suit in either of these two bills.
13-4-11	0-8-0	stated to have been paid for bill No. 196. But it was paid only on 22-4-11 and in it there is no claim relating to this suit.
27-1-12	4-8-0	Vide para 4 supra

8) The balance in favour of the defendant on 30-6-13 is Rs 10-12-0 (i.e. 6-4-0 + 4-8-0).

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XXIII

O.S. No. 511 of 1911-12.

Plaintiff's side

Official year	Ledger Folio	Date	credit	debit
1912-13	140	29-10-12	8-00	0-00
		10-12-12	0-00	4-00
		Clo: Balance	0-00	4-00
		Total 12-13.	8-00	8-00

1) The ledger shows no balance.

2) A sum of Rs 4/- is stated to have been paid on 18-12-12 for bill no. 46 of the Process Nazir. But bill No 46 was paid on 14-12-12 and no bill was paid on 18-12-12. There is no claim relating to this suit in either of these two dates.

3) The balance on 30-6-13 is Rs 4-00 instead of nil as shown in the ledger.

Defendants side

Official year	Ledger Folio	Date	credit	debit
	140	7-8-12	6-6-8	0-00
		17-8-12	0-00	6-6-8
		19-11-12	0-00	2-00
		3-12-12	0-00	2-00
	175	27-9-12	11-00	0-00
		"	2-00	0-00
		11-2-12	0-00	5-00
		Clo: Bal:—	0-00	4-00
		Total 12-13.	13-6-8	13-6-8

4). In the ledger two false credits of Rs 2/- on 1-9-12 and Rs 2 on 2-10-12 are taken to meet the expenditure of Rs 2/- on 19-11-12 and of Rs 2/- on 3-12-12; 1-9-12. is a Sunday. The first deposit of Rs 11/- by the 6th Defendant and of Rs 2/- by the 7th Defendant were made only on 27-9-12. It is only towards these two deposits that the amounts spent on 19-11-12 and 3-12-12 are to be taken. These two sums are posted ~~in~~ at page 140 of the ledger while the deposit made on 27-9-12 is posted in page 175. In order to make up the debit of Rs 4/- two false credits of Rs 2/- each was taken and in order that the balance may not be affected a false debit of Rs 4/- was posted on the plaintiffs side.

5). Again in memo dated 14-1-13 the 6th defendant applied for issue of Processes stating that the amount-

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of Rs 13-00 required for witnesses' Batta is in Court. But the actual amount available on that date was only Rs 9/- and the late Nazir has given a certificate for Rs 13/-.

6). The balance in favour of the Defendants is only Rs 4-00 and not Rs 8/- as shown in the ledger.

7). There is no defalcation in this case. But it clearly illustrates how the ground was prepared for committing defalcations later on by opening different ledger pages and by reducing the balances in one place and increasing it in another place so that he might whenever opportunity occured pay less amount to the parties from the ledger pages where the balances have been raised and alter the figures suitably.

8). It also illustrates the necessity of treating each deposit as a separate transaction and repay immediately to the parties the unexpended amount as required by the rules in the civil account Code. When applications for issue of fresh processes are received, fresh deposits for the amounts involved ought to be demanded.

XXIV O.S. 91 of 10-11.

Plaintiff's Side

official year	Ledger Folio	Date	Credit	Debit
1910-11.	91.	15-11-10	0-5-0	0-0-0
		23-11-10	0-0-0	0-5-0
		19-1-11	0-1-8	0-0-0
		26-1-11	0-0-0	0-1-8
		7-3-11	18-0-0	0-0-0
		9-6-11	2-0-0	0-0-0
		Clo: Balance	0-0-0	20-0-0
		Total 10-11.	20-6-8	20-6-8
1911-12.	55	op: Bal:-	20-0-0	0-0-0
		clo: Bal:-	0-0-0	20-0-0
		Total 11-12.	20-0-0	20-0-0
1912-13.	11.	op: Bal:-	20-0-0	———
		clo: Bal:-	———	20-0-0
		Total 12-13:	20-0-0	20-0-0

1. The following debit entries are to be excluded from the ledger to arrive at the correct balance of Rs 20-00 on 30-6-13

Date	Amount.	
13-4-11	2-00	stated to have been paid for bill 192. But in it there is no claim relating to this suit.
19-12-12	18-00	stated to have been paid for bill No. 30. It is only bill no. 31 of the Process nazir of the Hole-narasipur Munsiff's court that was paid on 19-12-12 and bill no. 30 of the Process nazir of this court was paid on 15-10-12 None of these contain any claims relating to this suit.

Defendant's side

official year	ledger folio	Date	credit	debit
1911-12.	55	24-11-11	0-13-4	00
		25-11-11	0-1=8	00
		30-11-11	00	0-15-0

	26-2-12	12-0-0	0-0-0
	25-3-12	0-0-0	5-4-0
	16-6-12	5-8-0	0-0-0
	Clo: Balance.	0-0-0	12-4-0
	Total 11-12.	18-7-0	18-7-0
1912-13.	Clo: Balance	12-4-0	0-0-0
	6-11-12	0-0-0	5-0-0
	3-12-12	0-0-0	6-0-0
	Clo: Balance	0-0-0	1-4-0
	Total 12-13.	12-4-0	12-4-0

2) The parties in this suit as well as in O.S. 103 of 10-11 and in mis. no. 81 of 10-11 relating to the matters are the same and are as follows:—

O.S. 91 of 10-11	Plaintiff	Vs-	Defendant
	Nagarajaiya		Syed Gulam Mohadin Sab + others.
O.S. 103 of 10-11	Syed Gulam Mohadin Sab	"	Nagarajaiya
mis 81 of 10-11	Petitioner		opponent
	Nagarajaiya	"	Syed Gulam Mohadin Sab.

3). All the deposits made on the defendants side are by Syed Gulam Mohadin Sab as opponent in mis. 81 of 10-11 and as such the whole of the transactions ought to have been posted on the plaintiff's side of O.S. 103 of 10-11.

4) The balance of Re 1-4-0 should therefore be transferred to the plaintiff's side of O.S. 103 of 10-11.

XXV

XXV O.S. 103 of 1910-11.

Plaintiff's side

official year	Ledger Folio	Date	credit	debit
1910-11	6.5-2	15-12-10	0-12-0	
		23-12-10		0-11-8
		9-1-11	0-3-4	
		19-1-11	0-1-8	
		24-1-11		0-3-4
		Clo: Bal:		0-2-0
		Total 10-11.	1-1-0	1-1-0
1911-12.	212 317.	of: Balance	0-2-0	
		4-11-11	14-6-0	
		29-11-11		3-0-0
		19-12-11		0-4-0
		23-12-11	1-0-0	
		20-1-12		0-4-0
		27-1-12		2-0-0
		26-2-12		10-12-0
		23-3-12	4-8-0	
		29-3-12	0-15-0	
		13-4-12	3-12-0	3-12-0
		15-4-12		0-15-0
		20-4-12		0-4-0
		Clo: Bal:		3-6-0
		Total 11-12.	24-9-0	24-9-0
1912-13.	73.	of: Bal: —	3-6-0	
		31-10-12	2-13-0	
		2-11-12		2-13-0
		2-11-12		0-4-0
		6-11-12	5-0-0	
		14-12-12		0-4-0
		15-3-12		0-4-0
		12-4-12		8-0
		clo: Bal: —		2-0
		Total 12-13.	11-3-0	11-3-0

Defendant's side

official year	ledger Folio	Date	credit	Debit
1911-12	212 + 317	30-10-11	1-2-4	
		"	6-0-0	
		31-10-11		0-6-8
		1-11-11		0-11-8
		23-11-11	3-0-0	3-0-0
		24-11-11	0-8-4	
		25-11-11	0-1-8	0-10-0
		20-1-12	3-0-0	3-0-0
		20-2-12		3-0-0
		18-3-12	1-8-0	1-8-0
		23-3-12	1-5-8	
		30-3-12		1-5-8
		13-6-12	3-0-0	3-0-0
		27-5-12	4-8-0	
		Clo: Bal:-		7-8-0
		Total 11-12.	24-2-0	24-2-0
1912-13.	73.	op: Bal:-	7-8-0	
		28-8-12	6-8-0	
		5-10-12		3-0-0
		30-10-12.		5-8-0
		4-11-12	2-13-0	
		7-11-12		2-13-0
		Clo: Balance		3-8-0
		Total 12-13.	14-13-0	14-13-0

Plaintiff's side

1). The plaintiff in this suit is Syed Gulam Mohadin Sab and he is the opponent in mis. 81 of 10-11 connected with

with this suit. Transactions shown in the above table on the plaintiff's side are on behalf of Syed Gulam Mohiadin Sab. But they are erroneously taken in the Court ledger on the defendant's side and those of the petitioner defendant Nagarajaiya on the plaintiff's side.

2). The sum of Re 0-1-8 deposited on 19-1-11 related to the defendant's side.

3) The payment of Rs 3-00 on 29-11-11 to Process nazir's bill no: 39 relates to the defendant's side as it is the amount paid to the 3rd and 4th ~~defendants~~ witnesses of the defendant out of the amount of Rs 6/- deposited on 30.10-11.

4). The payment of Rs 2/- on 27-1-12 to bill no. 28 of the Process nazir of the Hole-narasipur munsiff's court relates to Pauperis 239 of 10-11

and

and not to this suit. But there is no balance in that suit to meet this charge.

5). Rs 10-12-0 were paid on 26-2-12 to Mr. M. N. Sankaratia pleader for the opponent. The pleader was apponently paid only Re 1-12-0 and a cypher was latter on added to 1 in the Resp.ts column making the amount paid in to Rs 10-12-0. This is evident from the fact that according to the ledger for balance available on that day was only Rs 10/- and it was increased to Rs 10-12-0 by the addition of annas 12/- to the sum of Re 1/- actually received on 23-12-11. That annas 12/- is a later insertion in the ledger is clear from the corrections made in the balances carried over. The reference to mis. 239 of 10-11 both

in the cash book and in the ledger is probably intended to misguide. That suit was compounded before 23-11-11 and the available balance of Rs 5/- was paid on 16-1-12 to Mr. K. Bhima Rao Pleader which is in excess of the actual balance by Rs. 2/- vide para 4 above.

6). The balance after deducting As 0-3-4 from 0-5-4 the previous balance is As 0-2-0 and not 0-1-8 as shown in the ledger under date 24-1-11.

7). The sum of 0-1-8 stated to have been paid on 12-4-11 to Syed Gulam mohadin Sahb is not to be found in the cash book.

8). The amount of 4 as paid to bill no: 58 of the Principal munsiff's Court on 19-12-11 has been erroneously taken to O.S. 517 of 10-11 vide para XX (1).

9). The payment of annas 4/- on 2-11-12 properly belongs to the deposits made and erroneously entered ~~in~~ in O.S. 91

of 10-11. But it need not be taken in to consideration as the balance of Rs 1-4-0 available under that suit on the defendants side as stated therein should be transferred to this suit on the plaintiff side.

10). The balance on this side on 30-6-13 therefore be Rs 21-4-4 as shown below:—

As worked out from the cash book		6-2-0
Add - for erroneous payments		
on 25-11-11	3-0-0	
27-1-12	2-0-0	
defalcated		
on 26-2-12	9-0-0	
	20-2-0	
Deduct erroneous credit on 19-1-11	0-1-8	
	20-0-4	
Add balance in O.S. 91/10-11	1-4-0	
	21-4-4	

But this will be reduced to 12-4- if it is considered that there is defalcation on 26-2-12.

Defendants

Defendant's side

11) The amount of Re 0-1-8 deposited on 19-1-11 has been erroneously taken to the plaintiff's side vide para 2 above.

12). The sum of Rs 3-0-0 paid on 29-11-11 to Process Nazir's bill has been erroneously taken to the plaintiff's side vide para 3 above.

13). On 30-10-12 a sum of Rs 5-8-0 is stated to have been paid to witness patel Kalegowda. He is only of the witnesses mentioned in memo dated 28-8-12 with which a sum of Rs 4-8-0 for three witnesses at Rs 1-8-0 each was deposited for the hearing on 30-10-12. He was not paid when the summons was served on him. He ought to have therefore been paid only Re 1-8-0 on 30-10-12 instead of Rs 5-8-0. He is evidently been paid only Re 1-8-0 and the figure 1 has

by

by some special process been changed in to five and a false credit of Rs 5-0-0 is taken in the ledger as amount deposited on 6-10-12 a Sunday. He seems to have taken by inadvertence a sum of Rs 5/- for false credit instead of Rs 4/-.

14) The amount of defalcation on this side is Rupees 4/- and the balance on 30-6-13 ought to be Rs 4-9-8.

XXVI O.S. 158 of 1912-13.

1) The ledger balance of Rs 3-4-0 on the plaintiff's side is correct.

2) The adjournment batta of Rs 6-8-0 deposited by the plaintiff on 5-3-13 and paid to the witnesses on the same day has been omitted to be posted in the ledger.

XXVII

XXVII O.S. 62 of 10-11

Plaintiff's side

Official year	Ledger Folio	Date	credit	debit
1910-11.	70-2	10-2-11	0-5-0	
	103-2.	16-2-11		0-5-0
		23-2-11	0-3-4	
		24-2-11		0-3-4
		18-3-11	7-8-0	
		8-4-11		2-12-0
		"Closing balance		4-12-0
		Total 10-11.	8-0-4	8-0-4
1911-12.	75	Up: Balance	4-12-0	
		24-7-11	1-2-8	
		25-7-11		1-2-4
		28-11-11	2-4-0	
		6-1-12		1-0-0
		Clo: Balance		6-0-0
		Total 11-12	8-2-8	8-2-8
1912-13.	14.	Up: Balance	6-0-0	
		15-8-12	6-4-0	
		28-9-12		1-12-0
		30-10-12	1-9-0	
		31-10-12		1-9-0
		Clo: Balance		3-8-0
		Total 12-13	13-13-0	13-13-0

~~Plaintiffs side~~

Defendant's

Defendants side

official year	Ledger Folio	Date	credit	debit	
1910-11.	70-2	22-12-10	0-10-0	0-10-0	
	103-2	23-12-10	2-0-0	0-0-0	Relates to mis. 80 of 10-11.
		3-1-11	4-8-0	0-0-0	
		9-1-11	0-11-8	0-0-0	
		11-1-11	0-0-0	0-8-4	
		18-1-11	0-0-0	0-4-0	
		19-1-11	0-0-0	16-4-0	
		"	0-0-0	0-3-4	
		22-2-11	0-10-0	0-0-0	
		24-2-11	0-0-0	0-10-0	
		9-6-11	23-0-0	0-0-0	
		26-6-11	0-0-0	23-0-0	
		"	1-2-4	0-0-0	
		30-6-11	0-0-0	1-2-4	
		Clo: Balance	10-0-0	0-0-0	
		Total 10-11.	42-10-0	42-10-0	
1911-12.	75.	Op: Balance	0-0-0	10-0-0	
		3-11-11	23-0-0	0-0-0	
		6-11-11	0-8-4	0-0-0	
		11-11-11	0-0-0	0-8-4	
		14-12-11	0-0-0	1-0-0	
		16-12-11	0-0-0	2-0-0	
		18-3-12	1-0-0	0-0-0	
		10-6-12	0-0-0	1-0-0	
		Clo: Bal: —	0-0-0	10-0-0	
		Total 11-12.	24-8-4	24-8-4	
1912-13.	14.	Op: Bal: —	10-0-0	0-0-0	
		30-10-12	1-9-0	0-0-0	
		1-11-12	0-0-0	1-9-0	
		3-12-12	0-0-0	1-0-0	
		16-12-12	5-0-0	0-0-0	
		26-6-12	20-0-0	0-0-0	
		Clo: Balance	0-0-0	34-0-0	
		Total 12-13.	36-9-0	36-9-0	

Gangamma

1). In this suit the plaintiff ~~Gangam~~ and the defendant Nagarajaiya. The defendant Nagarajaiya is the petitioner in mis 80 of 10-11 belonging to this suit.

2). The transactions up to end of 19-1-11 which relates to mis 80 of 10-11 have been erroneously posted on the plaintiff's side in the Court ledger.

Plaintiff's side

3). The balance of Rs 3-8-0 on 30-6-1 as shown in the ledger is to be reduced by Rs. 2/- for the reasons in para 6 below.

Defendant's side

4). In the table above the transactions relating to the petitioner's side in mis 80 of 10-11 are taken on the defendant's side.

5). On 19-1-11 a sum of 0-3-4 being the unexpended copying charges out of Re 0-11-8 deposited on 9-1-11 was refunded to petitioner Defendant Nagarajaiya. This opportunity

taken to pay him Re 1-4-0 as unexpended witness batta though the pleader had been given full powers in regard to money transaction. The balance of unexpended batta on that day was Rs 6-4-0. The easiest method for him to take any money was by inserting in the ledger the figure 1 before Rs 4-8- deposited on 3-1-11 making the entry in to Rs 14-8-0 and by inserting in the cash book the figure 6 after one in the sum of Rs 1-4-0 paid 19-1-11 making the entry in to Rs 16-4-0. By this method he was able enough to knock off Rs 15-00 on that day.

6). A sum of Rs. 2/- was paid on 16-12-11 to Mr. K. Vyasachar pleader for the petitioner Defendant. This has been omitted to be taken in the ledger since Mr. Vyasachar is the pleader of the opponent plaintiff's side)

the amount is to be taken on the plaintiff's side.

7). The following two debit entries are to be expunged from the ledger.

Date	Amount	
13-4-12	Rs 3-00	stated to have been paid bill no: 87.— No bill was paid on that day and no bill bearing no: 87 was presented by the Process nazir to this court.
6-12-12	Rs 3-00	stated to have been paid for bill no: 45. It is only bill no. 61 of the Process nazir of the Principal munsiff's court was paid on 6-12-12 and bill No. 45 of the Process nazir of this court was paid on 10-12-12 and in matter of these is there any claim relating to this suit.

8). The balance on 30.6-13 should be Rs 51 as shown below and it is difficient by Rs 11-00 only that shown in the ledger.

(a) Taking the cash book figures: —

Balance as worked out in the cash book ——	Rs 34-00
Add amount defalcated — —	15-00
Add for payment of Rs 2/- which should be taken on the plaintiff's side ——	2-0-0
	51-00

(b) Taking the ledger figures: —

Balance as per ledger		Rs 40-00
Add amount defalcated		15-00
Add for erroneous debits		6-00
		61-00
Deduct false credit ——		10-00
		51-00

XXVIII O.S. 359 of 1918-12.

") The plaintiff's side is correct and the balance on 30-6-13 is Rs. 2-0-0.

Defendant's side

official year	Ledger Folio	Date	credit	debit
1911-12	326.	14-6-12	0-6-8	0-6-8
		29-6-12	16-00	0-00
		clo: Balance	0-00	16-00
		Total 11-12.	16-6-8	16-6-8
1912-13.	77	op: Balance	16-00	0-00
		17-8-12	2-00	2-00
		19-11-12	0-00	4-00
		18-1-13	0-00	2-00
		24-2-13	8-00	0-00
		10-3-13	0-00	2-12-0
		clo: Balance	0-00	4-00
			0-00	11-4-0
			26-00	26-00

2). on 26-2-13 a sum of Rs 2-12-0 is stated to have been paid to witness Govindachar Shanbhogue. He was not paid the batta with the Summons as it was evidently served through the department. But according to memo dated 18-1-13 he is entitled to a batta of Rs 2-0-0 Annas 12/- is a later interpolation.

3). The balance on 30-6-13 should therefore be Rs. 12-0-0.

XXIX O.S. 190 of 1912-13.

1) The plaintiff's side is correct and there is no balance on 30-6-13.

Defendant's side

Official year	Ledger Folio	Date	credit	debit
	201.	12-2-13	2-8-0	2-8-0
		"	0-0-0	2-8-0
		closing balance	2-8-0	0-0-0
			5-0-0	5-0-0

2). There is no ~~over~~ debit of Rs 2-8-0.

3). A memo with a sum of Rs. five was presented on 10-1-13 by the clerk of Mr. J.V. Narasimhachar advocate

It bears no endorsement regarding the receipt of money by the court nazir. It is to be assumed that the money has been received since the court nazir has given credit certificate on the process issued. Evidently owing to the carelessness of the advocate's clerk the court Nazir did not take credit in the cash book for the amount. When the Process nazir's bill for Rs 2-8-0 was paid on 12-2-13, he took in the ledger a false credit for that amount under date 30-11-12 (4). The amount defalcated is Rs 5/- and the balance on 30-6-13 ought to be Rs 2-8-0.

XXX O.S. 218 of 1911-12.

Plaintiff's Side.

Official year	Ledger Folio	Date	credit	debit
1911-12.	23)	13-2-12	0-13-4	0-0-0
		15-2-12	0-0-0	0-13-4
		26-6-12	2-8-0	0-0-0
		closing balance	0-0-0	2-8-0
		Total 11-12.	3-5-4	3-5-4

1912-13	41.	op: Balance ..	2-8-0	0-0-0
	+263	31-7-12	0-0-0	1-4-0
		14-10-12	3-12-0	0-0-0
		19-11-12	3-12-0	3-12-0
		"	0-0-0	2-8-0
		"	0-0-0	2-8-0
		30-11-12	0-0-0	1-4-0
		closing balance	1-4-0	0-0-0
		Total. 12-13.	11-4-0	11-4-0

1). The records in this case were not furnished and in the absence of the records nothing definite can be stated.

2). In the ledger there is a false credit of Rs 1-4-0 on 20-11-12. This amount should therefore be considered as the amount of defalcation and there is no balance in favour of the plaintiff on 30-6-13.

3). The defendant's side is correct and the balance on 30-6-13 is Rs 5-00.

Mysore
29th January 1914

(Sd) G. S. Shesadri Nakasaire
Auditor
Civil Courts.

List of cases verified and the transactions in which are found to agree with the ledger already maintained in the Court.

Serial No.	Year	Suit No:	closing balance on 30 of 6-13 (Items B to E only) Plaintiff	Defendant
1	1910-11	C.S. 326	nil	nil
2	"	" 353	nil	nil
3	1911-12	C.S. 86	7 - -	4 8 o
4	"	" 152	1 8 o	o 8
5	"	" 227	8 12	7
6	"	" 296	36 8	nil
7	"	" 366	nil	16 4 o
8	"	" 374	4 8	5 12
9	"	" 400	11 2 o	3 8 o
10	"	" 413	1 12 o	nil
11	"	" 451	16 4 o	6 o o
12	"	" 458	3 o o	nil
13	"	" 468	nil	7 8 o
14	"	" 469	1 11	nil
15	"	" 492	5 4 o	nil
16	"	" 498	nil	3 o o
17	"	" 519	nil	4 o o
18	"	" 536	1 12	3 8
19	"	" 555	17 8 o	7 8 o
20	"	" 559	3 o o	8 4 o
21	"	" 573	nil	3 o o
22	"	" 627	2 8	3 8 o
23	"	" 633	1 o o	1 12 o
24	1912-13	C.S. 1	1 o o	o 12 o
25	"	" 22	2 o o	1 8 o
26	"	" 40	6 4 o	nil
27	"	" 68	25 o o	3 o o
28	"	" 76	1 4 o	nil
29	"	" 88	8 12 o	23 8 o
30	"	" 112	6 o o	6 8 o

Serial No.	year	Suit No.	closing balance on 30-6-13 (Items B to E only) Plaintiff	Defendant
31	1912-13	O.S. 136	1 4 0	4 12 0
32	"	" 145	2 0 0	nil
33	"	" 146	6 0 0	nil
34	"	" 148	6 0 0	4 8 0
35	"	" 153	9 0 0	3 8 0
36	"	" 154	10 8 0	nil
37	"	" 185	14 4 0	10 0 0
38	"	" 189	nil	6 0 0
39	"	" 200	3 8 0	3 12 0
40	"	" 225	6 4 0	1 8 0
41	"	" 298	6 4 0	nil
42	"	S.C. 93	nil	1 4 0
43	"	" 96	nil	2 4 0
44	"	" 141	6 4 0	2 8 0

Mysore
29th January 1914

(Sd) G. S. Sheshadri
Naiksavicar
Auditor,
Civil Courts

List of cases verified and the balances in regard to which are found to be erroneous in the ledger.

Serial No.	year	Suit No.	Reference & Notes
1	1908-09	O.S. 347	XXI
2	"	" 629	I
3	1909-10	O.S. 523	XXII
4	1910-11	O.S. 62	XXVII
5	"	" 73	IV
6	"	" 91	XXIV
7	"	" 103	XXV
8	"	" 306	V
9	"	" 321	VII
10	"	" 324	VI
11	"	" 517	XX
12	1911-12	O.S. 94	XVII
13	"	" 146	XVIII
14	"	" 165	XIX
15	"	" 218	XXX
16	"	" 260	III
17	"	" 378	XIV
18	"	" 379	XV
19	"	" 380	XVI
20	"	" 383	II
21	"	" 399	XXVIII
22	"	" 401	VIII
23	"	" 511	XXVII
24	"	" 548	IX
25	"	" 553	X
26	"	" 620	XI
27	"	" 664	XII
28	1912-13	O.S. 107	XIII
29	"	" 158	XXVI
30	"	" 190	XXIX

Mysore
January 1914

(Sd) G. S. Narasaiah
G. S. Narasaiah
Auditor, Civil Cou

Copy
Registrar

G. R. S. 26]

File No. 11-15

Serial No.

Diary No. of letter replied to 3350

No. H 2319—20

8 b' November 1920

General and Revenue Secretariat

(G.7)

, *the* 191 .

To

1) The Comptroller to Govt

2) " Registrar, Chief Court

Date of issue 6-11-16

Signed by W Shuttleworth

Sir

I am directed to forward herewith a copy of the Special Officer's note on the question of the confirmation or otherwise of the Junior of Civil Courts and to request you will be so good as to favor Govt, at a very early date, with your opinion thereon with the opinion of the Judges ~~the proposal of the Special officer~~ to abolish the auditor Place.

over.

Note Typed.
Copies of Mr Dalal's
Note typed

SUBJECT.

Have it
Dr 28/10
for Secy to Govt

Ans Dr
26/10

26/10

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

4204

No. LA 0565 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT.

FORM *Dated Bangalore, the* 25th November *1916*.

NOV 1916

R. N. Krishna Rao, Esq.,

~~DIWAN BAHADUR J. S. CHAKRAVARTI, ESQ.,~~

~~M.A., F.R.A.S., ETC.,~~

Offg. *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

Rajamanthrapravina Diwan Bahadur J. S. Chakravarti, Esq., M.A., F.R.A.S., Etc.,

Secretary to the Government of Mysore,

Financial *Department.*

SIR,

I have the honour to acknowledge the receipt of your letter No. Fl. 2319/G.F. 11-15-25 dated the 6th instant calling for my opinion on the Special Officer's note on the question of the confirmation or otherwise of the post of the Civil Courts Auditor,

2. The Civil Court Auditor was appointed at the instance of the Chief Court and he has all along worked under the orders of that Court and not of this Office.

3. It is only in the case of items shown under para (6) of the Chief Court Rule of practice No. 129 dated 22nd October 1916 that the Nazir is himself permitted to receive the amounts paid in cash and credit them in the cash book. Some better control than what is provided for in the rules may be considered necessary in the case of these items which are of the nature of batta to witnesses, diet money to prisoners, Copyists' fees etc, to see that all amounts received are brought to account. Instead of the present arrangement of obtaining in the cash book the signatures of persons paying money it would

GPB—2,000—25-8-14

C. O. 42–Rec.—17]

.....Department

191 .

FROM

~~DIWAN BAHADUR~~
~~J. S. CHAKRAVARTI, Esq., M.A.~~
~~F.R.A.S., ETC.,~~
The Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

....., ~~Esq.~~
The Secretary to the Govt. of Mysore,
Financial Dept.

Dated

Despatched 28/4

Received

No. 4204
~~L. A. D. 565.~~

Subject matter.

Offering suggestion on the Special Officer's note on the question of the confirmation or otherwise of the post of the Civil Court Auditor.

would be better if the Nazir is required to give receipts taken from machine-numbered counterfoil books. The foil and counterfoil copies may be written up simultaneously by the use of carbon paper and as an additional precaution the Head Munshi may also be required to sign these receipts. All other transactions come under the personal scrutiny of the presiding Judge through one document or another and the transactions are all therefore capable of verification by him. The amounts directly received by the Nazir can under the suggested arrangement be verified by the Judge with reference to his office copies of receipts granted.

As an additional precaution against fraud each party may be furnished with an account signed by the Judge showing the amount paid by him and spent out of it. This account may be furnished as soon as each man's case is decided or once in three or six months if the case takes a longer time than these periods to be settled. Under this arrangement, the parties will be enabled to examine their accounts and bring to notice anything that they may find wrong in them.

4. If the accounts are examined by the presiding Judge as required by the rules and if the suggestions for improving the existing procedure are adopted, the scope for fraud will be considerably minimised and there will be no need for a separate auditor to regularly examine the accounts of Civil Courts every year as a permanent arrangement.

I have the honour to be,

S i r,

Your most obedient servant,

Offg. Comptroller

SDV

25/4/46

C. J.

G. R. S. 26]

File No. 11-15

Serial No. 27.

Diary No. of letter replied to 1166

General and Revenue Secretariat

(G.7)

, the *191* .

Date of issue 4-12-16

Signed by [illegible]

No. H 2719

& 4 December 16

To

The Registrar, Chief Court

Sir,

In inviting reference to this Office no. H 2390 G.7 11-15 & 6.11.16 forwarding, for the opinion of the Judges, a copy of the Special Officer's note on the question of the cognizance or dismissal of the Appeals of Civil cases, I am directed to request you will be so good to furnish the judges' opinion in the matter at a very early date.

I am Sir,

Your most obedient servant

[illegible]

for Secretary

30/11

over.

SUBJECT.

C.J.
2/12

D 1886

G. 7. 11—15

Sec: 28

R. O. S. C. No. 316/16-17.

GEN. & REV.

15 FEB 1917

Chief Court of Mysore,

Bangalore,

13th February 1917.

From

N. T. Gopaliengar Esq., B.A., LL.B.,

Registrar of the

Chief Court of Mysore.

To

Rajamantrapravina

Dewan Bahadur J.S. Chakravarti Esq., M.A., F.R.A.S.,

Secretary to the Government of Mysore,

Financial Department,

B a n g a l o r e.

S i r,

25

Adverting to your letter No: Fl. 2320/G.F.11-15-9, dated the 6th November 1916 forwarding a copy of the Special Officer's note on the question of the confirmation or otherwise of the auditor of Civil Courts, and requesting to favour Government with the opinion of the Judges thereon, I am directed to state that the Judges have consulted the judicial officers of the State and agree with the majority of them that it is not desirable to leave the accounts of Civil Courts without any detailed audit. Defalcation in courts is due generally to misappropriation of witness batta and this is facilitated by the illiteracy of parties and the negligence of pleaders and their clerks: the sum concerned being generally small individually neither the party nor his pleader pays much attention to it once it is paid.

2. Of the four precautionary measures suggested by the Special Officer, the last two are already in force; but in spite of the test audit by the presiding officers of the courts, defalcations are committed occasionally and can be

detected

detected only when every item of receipt and payment is checked. It is not possible to expect such work from the judge of a court for in courts with a large number of small transactions it would be quite impossible for him to find time to check every receipt and payment without detriment to his principal duty of deciding cases.

3. And in courts where work is heavy the Head Munshis will not find it feasible to check daily, all the cash book entries with those of the ledger and vice versa as suggested by the Special Officer, because the daily transactions recorded in Register No: XX (Process Register) with cash accompaniments will be fairly numerous.

4. The precautions indicated by the Special Officer will be useful and there may be others which will help to minimise the facilities for fraud, but with all that the large majority of officers consulted, and they, it must be remembered, are the persons who know best what can be done by themselves and their staffs, are of opinion that an occasional detailed audit by some agency other than that of their own staff is necessary.

5. They are further of opinion that the audit may best be conducted by departmental men who have a thorough knowledge of departmental registers and circulars and not by the auditors from the Comptroller's staff.

6. The Judges accept these views and I am to suggest accordingly, for the consideration of the Government the abolition of the office of Civil Courts auditor as proposed by Mr. Datta and in place of it, the entertainment on the staff of the Chief Court of a senior auditor on Rs.60-3-75 and a clerk to assist him on Rs.30-3-45 with a

peon

peon on Rs.8/-. The officers who will be appointed to the posts of auditor and clerk will be men who have ample experience of Civil Court transactions and who will do the audit more expeditiously than at present.

7. The average cost of the establishment proposed will come up to Rs.120½ per mensem and is less than that of the Special Auditor of Civil Courts and his establishment, which at present comes up to Rs.151½, leaving out of consideration that of the second auditor recently sanctioned by the Government.

8. Under these circumstances, I am to request that the Government may be pleased to accord sanction to the proposed audit establishment on the staff of the Chief Court with effect from the 1st of July next. Necessary provision may be made in the next year's budget to meet the cost.

I have the honor to be,

Sir,

Your most obedient servant,

R E G I S T R A R.

CS.

TSK.

G. R. S. 26]

Confidential

File No. 11-15

Serial No. 29.

GEN. & REV. SECRETARIAT. TYPING Sec. 27 APR 1917

Diary No. of letter replied to 2310 1886

No. 46783

§ 25 April/17

General and Revenue Secretariat

(G.7)

, the *191* .

Date of issue.....

Signed by.....

To

The Registrar, Chief Court

Dear ~~Sir~~

With reference to the correspondence ending with your letter no R.O.S.C 316-16-17 furnishing the opinion of the judges of the Chief Court on the question of the ~~continuance~~ abolition of the ~~Stamps~~ of the auditor of Civil Courts, I am ~~directed~~ desired to state that he is ~~now proposed~~ to continue the appointment of the Civil Courts auditor ~~as~~ for some time longer as temporary ~~basis~~ but to include it in the Local Audit staff of the

over.

~~Copies of the~~ Govt. ~~opinion~~ of are of disposed opinion etc.

SUBJECT.

Comptroller's office. ~~The audit~~ work ~~will under his arrangement maybe~~ Supervised by the Asst Comptroller in charge of the Local Audit Section ~~that~~ and this in the opinion of ~~the Audit Dept~~ will be a decided advantage. ~~Carried out in consultation with the Chief Court~~. I am accordingly to request that the views of the Judges on these proposals may be communicated ~~to Govt before parties~~ at a very early date. ~~action is taken in the matter~~.

~~A very early reply is requested~~

~~Yours~~ faithfully.

~~Ex~~ Secy.

21/4/17

The ~~aud~~ Audit work
rise of Comm be
carried out in consultation
of the Chief Court-
d audit reports submitted to the Court
~~but the Chief~~ before ~~Judges~~ (as may
~~order~~)

Any special instructions issued by the Court will also be attended to. ~~Under~~ Under the arrangement proposed the audit work will be

21.4.17

21/4/17

List of enclosures

Copied by

Examined by

GPB—20,000—10-10-14

R.O.S.C.NO.316/1916-17.

GP 11-15 D 83

GP-11-15-30

Chief Court of Mysore,

Bangalore, 10th July 1917.

From

N. T. GOPALIENGAR, Esq., B. A., LL. B.,

Registrar of the Chief Court of Mysore.

To

D. M. NARASINGA RAO, Esq., B. A., B. L.,

Secretary to the Government of Mysore,

General Department.

Sir,

Adverting to correspondence ending with your D. O. letter No.Fl.6783/G.F.11-15-39 dated the 25th April 1917 stating that the Government are disposed to continue the appointment of the Civil Courts Auditor as temporary for some time longer but to include it in the Local Audit Staff of the Comptroller's Office so that the audit work will be supervised by the Assistant Comptroller in charge of the Local Audit Section and that this arrangement, in the opinion of the Government, will be a decided advantage, I am directed to state that the Judges accept the suggestion of the Government, to give a trial to the proposed change of control.

I have the honor to be,

S i r,

Your most obedient servant,

N. Gopalaiengar

REGISTRAR.

M.S.C.

4 copies
5
6/8

G.R.S. VI-71]

SUBJECT Re continuance of the appointment of the Local Courts' Auditor.

Diary No. of letter replied to 83.

General and Revenue Secretariat

( )

, the 191 .

Date of issue 9-8-917

× Paper under disposal

Signed by Mr. J. Sivatakrawarti

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada part ?

N × Pages 8 to 19 of the notes

G F Section ~~II-15~~

File No. II-15

Serial No. 31

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read.— The following papers:-

(1) × Letter no: 4899/R.277 dated 3rd January 1916 from the Comptr: to Govt: recommending that the appointment of Local Courts' Auditor may should be made permanent and included in the Local Audit Staff of his office.

~~Order Thereon:— No.~~

(2) × Note dated 25th September 1916 from Mr. Datta, Special Officer, stating that ~~inspection~~ precautionary measures may be taken over.

11/9/17

~~the prosecutions of fraud are~~ addresses in the matter of handling cash in civil courts, and observing that ~~appearances~~, it is unnecessary to have an outside auditor to audit the accounts of every civil court in rotation as at present, ~~observing that~~ the judicial officers themselves should be made responsible for test auditing the accounts once a month in addition to the checks exercised by them at present as required by the rules and proposing the abolition of the appointment ~~of joint courts' Auditor, altogether~~;

List of enclosures.

(3) Letter no: 4204/L.A.D 565 dt 25-11-1916 from the comptr: to Govt: stating that the civil court auditor ~~was~~ appointed at the instance of the Chief Court. ~~that~~ ~~he~~ has all along ~~exercised~~ been working

Copied by

Examined by

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

under the orders of that Court and that if the accounts of the Courts are examined by the presiding Judge as required by the rules and the suggestions made for improving the existing procedure ~~and the additional precautions against malpractices~~ are adopted, there would be no need for a separate auditor to regularly examine the accounts of Civil Courts every year as a permanent arrangement and (4) correspondence ending with letter no R.O.S.6 316/16-17 dated 10th July 1917 from the Registrar in the opinion of the Judges of the Court High Court stating that it is not desirable to leave the accounts of Civil Courts without any detailed audit by an outside auditor, but that the Judges of the

* Papers under disposal no IV.

Civil Court are ~~[illegible]~~
agreeable to the proposal
to continue the appointment
of Civil Courts' auditor as
temporary for some time longer
and to the change of control
suggested ~~[illegible]~~ by including
it in the Local Audit staff
of the Comptroller so as to enable
the audit work being supervised
by the Asstt: Comptr: in charge
of the Local Audit Deptt:

Order thereon: No. 627-9 Dated
Q.S. August 1917 Bangalore

"On a careful consideration
of all the aspects of the
case Govt: are pleased
to direct that the appointment
of the Civil Courts' Auditor
on Rs 100-10-150 be continued
as temporary for some time
longer. The appointment

GPB—15,000—13-11-11

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

will be included in the Local Audit Staff of the Comptroller's office. The audit of Civil Courts' accounts will be carried out in future under the direct supervision of the Asstt: Comptr: in charge of the Local Audit Deptt: and in consultation with the Chief Court, the audit reports being subd: to it as at present. Any special instructions issued by the Chief Court will also be attended to.

2. The General Suggestions made by Mr Datta in his note[x] read above ~~for the prevention of frauds~~ in the matter of payments to parties of witnesses Batta, deposit amounts etc are commended for adoption by the

IV Pages 8 to 19 of the notes

Chief Court ~~as per the margin~~

~~to furnish (constitute) a list of the Court vacations~~.

General Secretary

To

The Comptroller to Govt.

The Registrar Chief Court.

with a copy of Mr Datta's note for information.

Mr: K. L. Datta, Special officer

~~The Financial Secy~~

G.F. 11-15
Sec: 32 D 415

R.O.C.No: 243/1917-18.

Chief Court of Mysore,

Bangalore, dated the 21st August 1917.

224

REC'D 4 AUG 1917

From

N.F.Gopaliengar, Esq., B.A.,LL.B.,
Registrar of the Chief Court of Mysore.

To

Dewan Bahadur Rajamantrapravina
J.S. Chakravarti, Esq., M.A.,F.R.A.S.,etc.,
Secretary to the Government of Mysore,
Financial Department.

S i r ,

Adverting to the second paragraph of the order of the Government No. Fl.627-29/G.F.11-15-31 dated the 9th instant, I am directed to state that instructions have been issued to the Judges of all the subordinate civil courts in the State to adopt the suggestions of the special officer Mr.K.L.Datta contained in the concluding paragraph of his note except the second suggestion that the Head Munshi should be made responsible for checking daily the entries in the cash book with the corresponding entries in the ledger as to the practicability of this suggestion further investigation is being made.

I have the honor to be,

S i r ,

Your most obedient servant,

N. Gopaliengar

R E G I S T R A R .

Sec 33

D. 769.

R.O.C. No: 243/1917-18.

4 OCT 1917

Chief Court of Mysore,

Bangalore, dated the 28th September 1917.

2? Oct.

FROM

N.T.COPALIENGAR, ESQ., B.A.,LL.B.,

REGISTRAR OF THE CHIEF COURT OF MYSORE.

TO

RAJAMANTRAPRAVINA

DIWAN BAHADUR J.S.CHAKRAVARTI, ESQ., M.A.,

F.R.A.S., Etc.,

SECRETARY TO THE GOVERNMENT OF MYSORE,

FINANCIAL DEPARTMENT.

S I R ,

In continuation of this office letter R.O.C. No: 243 of 17-18 dated the 21st August 1917, I am directed to state that on investigation, the second suggestion of the Special Officer Mr. K.L.Datta that the Head Munshi of every court should be made responsible for checking daily the entries in the cash book with the corresponding entries in the ledger, has been found to be practicable and that instructions have been issued to the lower courts accordingly.

I have the honor to be,

S i r ,

Your most obedient servant,

N. Copalienga

R E G I S T R A R .

G.R.S. 28]

File No. 11-15
Serial No. 34

Diary No. of letter replied to 769

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(97)

, *the* Flag A 191 .

Date of issue 18-10-1917

Signed by Mr B.D. Keshava Iyengar

READ— Govt. Proceedings No: H 627-9-G.F. 11-15-31 dated 9th August 1917 passing orders on the question of continuing the appointment

ORDER THEREON.—No.

of the Civil Courts Auditor

(2) Letter No: R.O.C. 243/1917-18 dated the 21st August 1917 from the Registrar, Chief Court of Mysore stating that

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over.

SUBJECT.

GPB—50,000—1-12-12

instructions have been issued to the judges of all the Subordinate civil courts in the State to adopt the suggestions of the Special Officer, Mr. K. L. Datta, contained in the concluding paragraph of his note except the second suggestion that the Head Munshi should be made responsible for checking daily the entries in the Cash book with the corresponding entries in the ledger and that as to the practicability of this suggestion further investigation is being made.

(3) Letter no: R.O.C. 243/1917-18 dated 28th September 1917 from the same Office stating that the second suggestion of the Special Officer, referred to above has been found to be practicable and that-

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

instructions have been issued to the lower courts accordingly

Order thereon: No. H 2091-3

Recorded

18/ 15.10.17

For Finl Secy. to Govt.

To The Registrar, Chief Court (with a covering letter)

" Comptroller to Govt.

Mr. K. L. Datta, Spl. Officer

Copy to Branch III.

Hov. mk
10.10.17

File No.

Serial No.

Diary No. of letter replied to .....

No. M 2094

General and Revenue Secretariat

, the 191 .

To

The Registrar

of the Chief Court of Mysore

Date of issue 18-10-1917

Signed by for B.D. Keshavamurthy

Sir,

I am directed to forward herewith a copy of the Govt. order noted in the margin.

I have &c

18/11.10.17

for Dwl Secy.

G.O. No:

Dated.

Hvo pm

11.10.17

over.

SUBJECT.

X

12.10